

**IMPLEMENTATION OF COOPERATIVE LEARNING MODEL TYPE  
NUMBERED HEADS TOGETHER (NHT) TO IMPROVE ACCOUNTING  
LEARNING ACTIVITIES OF CLASS XII ACCOUNTING 2  
SMK N 2 PURWOREJO ACADEMIC YEAR 2018/2019**

**UNDERGRADUATE THESIS**

The undergraduate thesis submitted in partial fulfillment of the requirements to  
obtain the degree of Bachelor of Education in Faculty of Economics  
Yogyakarta State University



By:  
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2019**

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## VALIDATION

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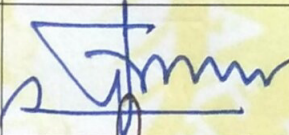

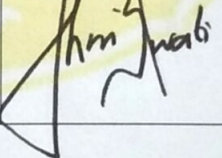
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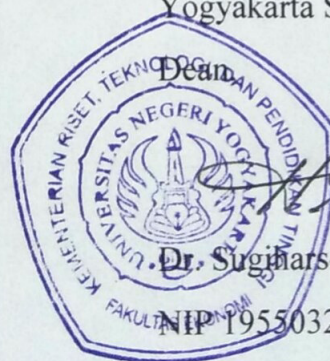
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PURWOREJO ACADEMIC YEAR 2018/2019

Hereby I declare that this undergraduate thesis is my own original work.

According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

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## **MOTTO AND DEDICATION**

### **MOTTO**

“So which of the favors of your Lord would you deny?”

(Q.S. Ar Rahman : 13)

*“Sukses itu harus melewati banyak proses bukan banyak protes.”*

(Merry Riana)

### **DEDICATION**

With the mercy of Allah SWT, the author dedicates this simple research to:

1. My beloved parents, Mom and Dad, Kurniawan Joelistiano & Nanik Budiati who always give me the best support, always remind me in everything, always prays for me and also love me no matter what for now and forever.
2. My brother, Pandu Wibowo. Thanks for being my greatest brother and thanks for your support quietly.
3. My Grandmothers and my grandfather, thanks for your advice, your pray for me and your support for me.

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**ABSTRACT**

This research aimed to improve Accounting Learning Activities through the Implementation of Cooperative Learning Model Type Numbered Heads Together in the class XII Accounting 2 SMK N 2 Purworejo Academic Year 2018/2019.

This research was a Classroom Action Research that implemented the past two cycles with the subject class XII Accounting 2 Students of SMK N 2 Purworejo academic year 2018/2019 that amounted to 32 students. Data collection techniques were the observation, field note, and documentation. Data analysis was done by processing the score accounting learning activities, calculate the percentage of each indicator and average overall indicators, presents the data, and draw conclusions.

The result showed that the implementation of Cooperative Learning Model Type Numbered Heads Together can improve Accounting Learning Activities of Class XII Accounting 2 Students of SMK N 2 Purworejo Academic Year 2018/2019 as evidenced by an increase in scores on each of the indicators in average score Accounting Learning Activities from the cycle I of 74,88% to 83,17% in cycle II, or increased by 18,29%.

**Keywords:** Numbered Heads Together, NHT, Accounting Learning Activities



**IMPLEMENTASI MODEL PEMBELAJARAN KOOPERATIF TIPE  
NUMBERED HEADS TOGETHER (NHT) UNTUK MENINGKATKAN  
AKTIVITAS BELAJAR AKUNTANSI SISWA KELAS XII AKUNTANSI 2  
SMK N 2 PURWOREJO TAHUN AJARAN 2018/2019**

*Oleh:*

Yanisa Prima Larasati

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**ABSTRAK**

*Penelitian ini bertujuan untuk meningkatkan Aktivitas Belajar Akuntansi melalui Implementasi Model Pembelajaran Kooperatif Tipe Numbered Heads Together pada siswa kelas XII Akuntansi 2 SMK N 2 Purworejo Tahun Ajaran 2018/2019.*

*Penelitian ini merupakan Penelitian Tindakan Kelas yang dilaksanakan selama dua siklus dengan subjek penelitian siswa kelas XII Akuntansi 2 SMK N 2 Purworejo Tahun Ajaran 2018/2019 yang berjumlah 32 siswa. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah observasi, catatan lapangan dan dokumentasi. Teknik analisis data yang digunakan adalah analisis data kuantitatif dengan persentase. Analisis ini dilakukan dengan cara mengolah skor aktivitas belajar akuntansi, menghitung persentase masing-masing indikator dan rata-rata keseluruhan indikator, menyajikan data dan menarik kesimpulan.*

*Hasil penelitian menunjukkan bahwa Implementasi Model Pembelajaran Kooperatif Tipe Numbered Heads Together (NHT) dapat meningkatkan Aktivitas Belajar Akuntansi Siswa Kelas XII Akuntansi 2 SMK N 2 Purworejo Tahun Ajaran 2018/2019 yang dibuktikan dengan adanya peningkatan skor di setiap indikator Aktivitas Belajar Akuntansi dari siklus I ke siklus II, serta peningkatan skor rata-rata Aktivitas Belajar Akuntansi dari siklus I sebesar 74,88% menjadi 83,17% pada siklus II atau meningkat sebesar 18,29%.*

*Kata Kunci:* Numbered Heads Together, NHT, Aktivitas Belajar Akuntansi

## **FOREWORD**

First of all, I would like to thanks Allah SWT the Almighty for all the blesses, mercy, and guidance, this the Undergraduate Thesis entitled “Implementation of Cooperative Learning Model Type Numbered Heads Together (NHT) To Improve Accounting Learning Activities of Class XII Accounting 2 SMK N 2 Purworejo Academic Year 2018/2019” can be finished. On this occasion with great humility, I would like to kindly thanks all people below who have given me helps and guidance so that this report can be smoothly finished.

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2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University.
3. RR. Indah Mustikawati, S.E, M.Si., Head of Accounting Education Departement, Faculty of Economics, Yogyakarta State University.
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Finally, the author say thank you so much indeed for all who I can not mention the names one by one. Hopefully, this undergraduate thesis will be useful for many parties. Aamiin.

Yogyakarta, January 4<sup>th</sup>, 2019

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## **CHAPTER I INTRODUCTION**

### **A. Problem Background**

Education is an important medium in the framework of improving and developing the quality of human resources for development purposes, as stated in the Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System:

*“Pendidikan adalah usaha sadar dan terencana untuk mewujudkan suasana belajar dan proses pembelajaran agar siswa secara aktif mengembangkan potensi dirinya untuk memiliki kekuatan spiritual keagamaan, pengendalian diri, kepribadian, kecerdasan, akhlak mulia, serta keterampilan yang dibutuhkan bagi dirinya, masyarakat, bangsa dan negara.”*

Education must be able to change the quality of human beings to be better. As stated in the Preamble to the 1945 Constitution paragraph 4 that Indonesian education aims to educate the life of the Indonesian people. Based on the explanation above, it can be seen that in order to achieve educational goals, one that is needed is an educational process. One form of the education process is teaching and learning activities.

According to Rusman (2011: 379), teaching and learning activities are the most basic activities in the whole educational process where the achievement of educational goals depends a lot on how the teaching and learning process is designed and carried out professionally by both teachers and students. The quality of education is influenced by the quality of teachers, the appropriate curriculum, and learning infrastructure. Professional teachers,

appropriate curriculum, and adequate infrastructure are needed to improve the quality of human resources in Indonesia.

The curriculum is a guideline in the implementation of learning in all types and levels of education (Arifin, 2014: 1) Lifelong education requires a curriculum to always be able to adjust to current needs. The curriculum continues to be developed in Indonesia. Today, Indonesia applies the 2013 Curriculum which is a development of the KTSP curriculum. The 2013 curriculum no longer uses the teacher's oriented approach, where the teacher's original role was in the 2013 Curriculum shifted to become a facilitator (Kosasih, 2014). In the 2013 curriculum, the ideal form of learning is learning active and critical students (Poerwanti and Amri, 2013: 286).

Activity is an important principle in learning. Activity in learning is not only the activity of the teacher in delivering lessons but the activities of students as subjects of learning. Learning activities carried out by students are influenced by several factors. According to Purwanto (2010: 102-106), the factors that influence learning consist of two factors, namely individual factors and social factors. Individual factors such as intelligence, training, and motivation. Social factors such as teachers and their teaching methods, tools used for teaching and learning and the environment. The role of the teacher is very important to develop student learning activities so that a more effective teaching and learning process can be achieved.

The learning process involves a variety of things, as expressed by Sanjaya (2006: 58) that "the learning process consists of several components

that interact and interrelate with each other. These components are objectives, subject matter, learning methods or strategies, media and evaluation. "Of the five components of learning, one of the components that very determine, namely the strategy or method of learning.

SMK Negeri 2 Purworejo is a school that has five programs, namely accounting, office administration, hospitality, marketing, and multimedia. This study focused on the competence of accounting expertise in class XII. Class XII Accounting at SMK Negeri 2 Purworejo consists of four classes namely class XII Accounting 1, XII Accounting 2, XII Accounting 3 and XII Accounting 4.

Based on the results of the researchers' initial observations on February 23 2018 in class XI of Accounting 2 of SMK Negeri 2 Purworejo there were several problems. One of them was the lecture method applied by the teacher to deliver the material to the students since 80% of the material delivery is done by the lecture method. The method causes students to be passive in participating in learning activities. This was shown among 32 students only 8 students (25%) were actively asking and responding the questions, 10 students (31.25%) were actively taking notes and paying attention to the teacher's explanation. In addition there were 14 students (43.75%) who carried out activities outside the learning process such as talking to friends or sleeping in class. Based on these problems, it is necessary to have the right solution to foster accounting learning activities, one of which is the variation of the learning model applied by the teacher. Learning solutions that are more varied,

active and fun are expected to develop the potential of students who can be seen from their activities while participating in classroom learning activities. The learning model that can be applied is the cooperative learning model. Cooperative learning is a model of teaching and learning that emphasizes behavior when working in a team, which consists of two or more people. The cooperative learning model requires student activity and collaboration. In this model, students have the responsibility to explore the material presented to them.

The cooperative learning model has several types that can be applied in learning, including Student Teams Achievement Division (STAD), Jigsaw, Group Investigation, Numbered Heads Together (NHT), Think Pair Share, and Teams Games Tournament (TGT). Cooperative learning model Numbered Heads Together (NHT) type or numbering thinking together is a type of cooperative learning designed to influence student interaction patterns as an alternative to traditional class structures. The traditional structure is like raising a hand first and then being appointed by the teacher to answer the questions that have been asked before. According to Huda (2011: 138), this learning model is one variant of the type of group discussion that aims to give students the opportunity to share ideas and consider the most appropriate answers. This model can be applied to a variety of subjects and grade levels. Numbered Heads Together (NHT) type cooperative learning consists of four main things, namely 1) Numbering (Numbering); 2) Submission of questions (Questioning); 3) Think together (Head Together), and 4) Giving answers (Answering). The



teacher will randomly appoint one of the students to present the results of the discussion.

Cooperative Learning Model Numbered Heads Together (NHT) type can increase interaction between students through group discussion in solving problems. In addition, students can also interact with each other by giving opinions and responding to the results of other group's presentations. Collaboration in groups allows knowledge to be made bigger. Other than that, NHT makes all group members have equal responsibility because they will all be selected for presentations or work in front of the class randomly, so all group members must be prepared and know the process of solving a problem or problem. Cooperative Learning Model Numbered Heads Together (NHT) type is appropriately applied in accounting subjects because this learning model can be applied to all subjects and grade levels and is useful for developing student's social skills.

Based on previous research conducted by Vira Juwita Raharja in 2014 with the title Implementation of Cooperative Learning Model Numbered Heads Together (NHT) to Improve Accounting Learning Activities of Students of Class X Accounting 1 in Muhammadiyah Wonosari Vocational School Academic Year 2014/2015 in general has increased. Based on the results of her research showed that there was an increase in the average score of Accounting Learning Activities and an increase in the number of students who obtained an Accounting Learning Activity score of %75% from cycle I to cycle II. The average score of Accounting Learning Activities increased from the first cycle

of 50.93% to 86.97% in the second cycle, or experienced an increase of 36.04%.

Based on the description of the Numbered Heads Together (NHT) learning model that is easy to apply to all materials, emphasizes the active role of students and they responsibility, and can increase Accounting Learning Activities. The researcher was interested in conducting a study entitled "Implementation of Cooperative Learning Model Type Numbered Heads Together (NHT) to Improve Accounting Learning Activities of Class XII Accounting 2 SMK N 2 Purworejo Academic Year 2018/2019."

#### **B. Problem Identification**

Based on the description presented in the background of the problem, the identified problems related to the research to be carried out are as follows:

1. The learning method applied by the teacher is a lecture method so that students are less active in the learning process
2. Student learning activities are still low, this is based on the results of a researcher observation conducted on February 23, 2018 that only a few are responsive to the teacher, and others do activities that are not related to learning at that time, like doing other subject assignments, playing gadgets, and talk with other friends with topics outside of learning at that time.

#### **C. Problem Restriction**

Based on the identification of problems that have been described, in this study researchers limit the problem to efforts to increase accounting learning activities of Class XII Accounting 2 SMK Negeri 2 Purworejo Academic Year

2018/2019 through the application of learning models cooperative Numbered Heads Together technique. The subject used for this research is financial accounting, with the material of the accounting firm partnership. The material of accounting firm partnership was chosen because the material was not a cycle, but included material that was quite difficult to understand without much practice.

#### **D. Problem Formulation**

Based on background description, problem identification, and the limitation of the problems mentioned above, the problem can be formulated in this study, namely:

"How can the Accounting Learning Activities be increased through the implementation of Cooperative Learning Model Numbered Heads Together (NHT) Basic Competence Accounting Firm Partnership in Class XII Accounting 2 SMK N 2 Purworejo Academic Year 2018/2019?"

#### **E. Research Objectives**

Based on the formulation of the problem that has been described, the research objectives that will be achieved are:

To improve Accounting Learning Activities student's Class XII Accounting 2 SMK Negeri 2 Purworejo Academic Year 2018/2019 through the implementation of cooperative learning model Numbered Heads Together Basic Competence Accounting Firm Partnership.

## **F. Research Benefit**

This research is expected to provide theoretical and practical benefits, are as follows:

### **1. Theoretical Benefits**

This research is expected to be able to contribute knowledge to the treasures of similar sciences. In addition, this research is expected to contribute ideas for subsequent similar studies.

### **2. Practical Benefits**

#### **a. For Student**

- 1) Students are expected to be able to improve their learning activities in Accounting
- 2) Students can study Accounting with more varied and interesting way

#### **b. For Teacher**

- 1) Provide an overview to the teacher regarding the Numbered Heads Together type cooperative learning model to design learning activities
- 2) Contributing ideas to teachers about other alternatives to implementing classroom learning models
- 3) Facilitate teachers to improve the activity of student accounting learning

c. For School

- 1) Can contribute to improving the quality of learning in Accounting
- 2) Can be used as a consideration to create superior and quality graduates

d. For Researcher

This research is useful when researcher become educators can apply a variety of learning models to improve student accounting learning activities and can improve the insight of researcher.



## **CHAPTER II**

### **LITERATURE REVIEW**

#### **A. Theoretical Review**

##### **1. Accounting Learning Activities**

###### **a. Description of Accounting Learning Activities**

According to Priansa (2017: 55) learning is a process of change in the human personality as a result of experience or interaction between individuals and the environment. These changes can be in the form of improving the quality and quantity of behavior. The change is the benchmark for the success of a learning process experienced by students.

Learning activities are activities that are both physical and mental. In learning activities both activities must be interrelated. In connection with this, Piaget explained that a child thinks as long as he does. Without action means the child does not think. Therefore, for children to think for themselves, they must be given the opportunity to do it themselves. (Sardiman, 2009: 100)

How important is student learning activities in the learning process so that John Dewey as an educational figure, expressed the importance of this principle through his project method with the motto of learning by doing. (Usman, 2013: 22)

Teachers have an important role in efforts to increase student activity during learning activities. According to Hamalik (2010: 171-

172) effective teaching is teaching that provides opportunities for self-study or self-activity. So here, the teacher is no longer the primary key for students to gain knowledge, because students can explore science independently. The teacher must be able to provide support to his students so that the student becomes an active student. Can be with group learning, learning to solve a problem or can do a research. According to Priansa (2017: 43) states that the activity of students in the learning process can stimulate and develop their talents.

The definition of accounting can be formulated through 2 (two) points of view. If viewed from the point of view of users of accounting services, accounting is a scientific discipline and / or service activity that provides information needed to carry out financial transactions. If it is reviewed through the viewpoint of its activity process, accounting is defined as the process of recording, classifying, summarizing, reporting and analyzing the financial data of an entity. (Muawanah, et al., 2008: 1-2)

So that it can be concluded that accounting learning activities are activities carried out by students as subjects of learning which include physical and mental activities that are interrelated with the aim of producing a change in behavior to stimulate and develop the talents possessed by students in the process of learning accounting.

b. Types of Learning Activities

There are various types of learning activities that can be carried out by students at school. According to Usman (2013: 22), learning activities can be classified into several things:

- 1) Visual Activities such as reading, writing, conducting experiments, and demonstrations.
- 2) Oral Activities eg storytelling, poetry reading, question and answer, discussion, and singing.
- 3) Listening Activities such as listening to explanations from the teacher, lectures, and direction.
- 4) Motor Activities eg, gymnastics, athletics, dancing, and painting.
- 5) Writing Activities for example compose, writing a paper, and make a note.

Then, according to Paul B. Diedrich in Sadirman (2009: 101), the types of student learning activities can be classified as follows:

- 1) Visual activities, which include reading, watching pictures of demonstrations, experiments, and workers of other people.
- 2) Oral activities, such as: declaring, formulating, asking, giving advice, issuing opinions, holding interviews, discussions, interruptions.
- 3) Listening activities, for example listening: descriptions, conversations, discussions, music, speeches.

- 4) Writing activities, uch as writing stories, essays, reports, questionnaires, copying.
- 5) Drawing activities, for example: drawing, making graphics, maps, and diagrams.
- 6) Motor activities, which include among others: conducting experiments, making construction, repair model, playing, gardening, raising livestock.
- 7) Mental activities, for example: responding, remembering, solving problems, analyzing, seeing relationships, making decisions.
- 8) Emotional activities, uch as being interested, feeling bored, happy, excited, passionate, brave, calm, and nervous.

Based on the opinions that have been described regarding the classification of the types of learning activities, it can be concluded that the types of learning activities include visual activities such as reading, studying, compiling and collecting images, then activities convey information such as issuing opinions and suggesting ways of presenting information, and activities illustrations like writing stories and describing them.

c. Factors Affecting Learning Activities

According to Khuluqo (2017: 33-45) there are factors that influence the education process, namely:

1) Factors from within individuals (internal)

a) Physical Factors

(1) Health factor

An unhealthy body will result in lack of spirit in learning, dizziness and drowsiness. Therefore, someone must be good at maintaining the condition of the body to always be excellent.

(2) Factor of disability

This body defect will greatly affect a person's learning process.

b) Psychological factors

(1) Intelligence

(2) Interest

(3) Emotion

(4) Talent

(5) Maturity

(6) Readiness

c) Fatigue factor

The defeat is divided into two, namely physical and spiritual. Physical fatigue is seen in the weakness of the body and tends to lie down. While spiritual fatigue can be seen by the existence of boredom so that the interest to produce something is lost.

## 2) External factors

### a) Family factor

- (1) The way parents educate
- (2) Relationship between family members
- (3) Home atmosphere
- (4) Family economic situation

### b) School factor

- (1) Curriculum factor
- (2) State of facilities and infrastructure
- (3) School time
- (4) Learning method
- (5) Relationship between educators and students
- (6) Relationship between students and students

### c) Community factors

If students are in a good environment, then it will have an effect on students so that it can be a driver for more active learning and acting like people in their environment. Conversely, if students are in a negative environment, it will also affect the child.

## d. Benefits of Learning Activities

According to Hamalik (2010: 175-176), the use of the activity principle has benefits for the teaching of students, namely:

- 1) Students seek their own experiences and experience themselves firsthand

- 2) Doing it yourself will develop all personal aspects of the student integrally
  - 3) Cultivating harmonious cooperation among students
  - 4) Students work according to their own interests and abilities
  - 5) Cultivating class discipline naturally and the atmosphere of learning being democratic
  - 6) Strengthening the relationship between school and community, and the relationship between parents and teachers
  - 7) Teaching is held in a realistic and concrete manner so as to develop critical understanding and thinking and avoid verbalistic thinking
  - 8) Teaching in school comes alive as activities in life in society
- e. Learning Activity Indicator

Student learning activities can be observed through activities carried out by students during the learning process. According to McKeachie (in Usman, 2013: 23), to measure the level of activity of students in learning can be seen from:

- 1) Student participation in determining the purpose of teaching and learning activities
- 2) Emphasis on affective aspects in teaching
- 3) Student participation in carrying out teaching and learning activities, mainly in the form of interaction between students
- 4) Teacher's acceptance of student deeds and contributions that are less relevant or wrong

- 5) The closeness of class relations as a group
- 6) Opportunities given to students to make important decisions in activities at school
- 7) The amount of time used to handle students' personal problems, whether related or not related to the lesson

## 2. Numbered Heads Together (NHT) Cooperative Learning Model

### a. Definition of Cooperative Learning Models

Parker (in Huda, 2011: 29) defines cooperative small groups as learning environments where students interact with each other in small groups to do academic assignments to achieve common goals.

Slavin (in Priansa, 2017: 292) states that cooperative learning is a model or reference to learning where in the learning process takes place, students are able to learn and work in small groups collaboratively whose members consist of 4-6 people, with a group structure that is heterogeneous or with different characteristics.

According to Sanjaya (in Priansa, 2017: 293), cooperative learning is a learning model using a grouping / small team model, which is between four and six people who have different (heterogeneous) academic abilities, gender, race, or ethnicity.

From the definition of cooperative learning models according to experts above, it can be concluded that cooperative learning models are learning strategies that involve the interaction of students



in heterogeneous small groups to do academic tasks in order to achieve common goals.

b. Characteristics of Cooperative Learning

The cooperative learning model has characteristics or characteristics that make this learning model different from other learning models. Ibrahim et al (in Priansa, 2017: 294) cooperative learning has a number of certain characteristics that distinguish it from other learning models, namely:

- 1) Students work in groups cooperatively to complete their learning material;
- 2) Groups are formed from students who have high, medium and low abilities;
- 3) If possible, group members come from different races, cultures, ethnicities, and genders;
- 4) Awards are more group oriented than individuals

In addition, there are four other elements that are characteristic of cooperative learning according to Priansa (2017: 294):

1) Positive interdependence

The teacher creates an atmosphere that encourages students to feel they need each other. In this way, they are interdependent.

2) Face to face interaction

Face-to-face interaction requires students in groups to meet each other so that they can engage in dialogue, not only with

teachers, but also with fellow students. Face-to-face interaction allows students to salung to become learning resources so that they become more varied. This interaction is expected to facilitate and help students learn a material or concept.

### 3) Individual accountability

Although cooperative learning displays its form in group learning, assessment in order to know the level of mastery of students on the subject matter is done individually. The results of the individual assessment are then conveyed by the teacher to the group so that all group members know the group members who need help and group members who can provide assistance. Group values are based on the average learning outcomes of all members. Therefore, each group member must contribute to the success of the group. Group assessment based on the average mastery of all individual group members is what is meant by individual accountability.

### 4) Skills for interpersonal relationships

Cooperative learning will foster skills in interpersonal relationships. This is due to cooperative learning emphasizing aspects, tolerance, courtesy towards friends, criticizing ideas and not criticizing people, and various other positive traits.

c. Principles of Cooperative Learning

According to Stahl (in Priansa, 2017: 296), the teacher must pay attention to a number of principles of cooperative learning as follows:

- 1) The formulation of the objectives of the learning process of students must be clear

The formulation of objectives must be adjusted to the curriculum objectives and learning objectives. Is the learning activities of students emphasized on the subject matter, attitude, and process, or certain skills. Objectives must be formulated in the language and context of sentences that are easily understood by students as a whole. This should be done by the teacher before learning is formed.

- 2) Overall acceptance by students about learning goals

Teachers should be able to condition the class so that students accept learning goals from the point of view of their interests and class interests. Learners are conditioned to know and accept the fact that everyone in their group accepts themselves to work together in learning a set of knowledge and skills that have been determined to be studied.

- 3) Positive dependence

The teacher must design a group structure and group assignments that allow each learner to learn and evaluate himself and his group friends in mastering and understanding the subject

matter. This learning condition allows students to feel positively dependent on other group members in learning and completing the tasks given by the teacher.

4) Open interactions

In study groups, the interactions that occur are direct and open in discussing the material and tasks given by the teacher. Students will give and receive input, ideas, suggestions, and criticism with each other positively and openly so that the learning process can take place more optimally.

5) Individual responsibility

Individually students have two responsibilities, namely working on and understanding the material or task for their success and for the success of their group members in accordance with predetermined learning goals.

6) Groups are heterogeneous

In the formation of study groups, group membership must be heterogeneous so that the interaction of cooperation that occurs is an accumulation of various characteristics of different students. In a learning environment like that will grow and develop the values, attitudes, morals, and behavior of students. This condition is an excellent medium for students to develop their abilities and practice their skills in an open and democratic learning environment.

#### 7) Positive interaction of attitudes and social behavior

In interaction with other students, students cannot simply apply and impose their attitudes and foundations on other group members. In working in groups, students must learn how to improve their interaction skills in leading, discussing, negotiating, and clarifying various problems in completing group tasks. In this case the teacher must help students explain good attitudes and behavior in working together that can be used by students in their study groups. These behaviors include leadership, developing trust, communicating, solving problems, expressing criticism, and social feelings. Thus, students can learn and practice various attitudes and social behaviors in the atmosphere of their learning groups.

#### 8) Follow up

After each study group completes the task and work, the next step is to analyze the appearance and results of collaboration between students in the study group. Therefore, the teacher must evaluate and provide various input on the results of the work of students and their activities during the study group of the students working. In this case, the teacher must provide opportunities for students to present ideas and suggestions, both to other students and to the teacher in order to improve learning from the results in the future.

9) Satisfaction in learning

Every student and group must get enough time to learn in developing their knowledge, abilities, and skills. If there is not enough time to study, the academic benefits of using cooperative learning are very limited. Learning gain of students is very limited. Therefore, teachers must be able to design and allocate adequate time in using this model in their learning.

d. Steps for Cooperative Learning

Hufad (in Priansa, 2017: 303) states that there are seven steps of cooperative learning, namely as follows:

Table 1. Steps of Cooperative Learning

Step	Explanation
Phase 1 Pre-test	The teacher prepares a set of test kits in accordance with the material to be delivered
Phase 2 Delivering goals and motivating students	The teacher conveys all the learning objectives to be achieved and motivates students
Phase 3 Present information	The teacher presents information to students by way of demonstrations or through reading material

Phase 4  Organize students into study groups	The teacher explains to students how to form study groups and how to help each study group to make the transition efficiently
Phase 5  Guiding work groups and learning	The teacher guides the study groups as they work on the assignment
Phase 6  <i>Posttest</i> (evaluation)	The teacher evaluates the results of learning about the material that has been studied or each group presents it
Phase 7  Follow-up	The teacher looks for ways to appreciate the efforts and results of individual and group learning and provide recommendations in accordance with the results obtained

e. Advantages and Disadvantages

1) Advantages

Sanjaya (2013: 249-250) states that some of the advantages of CLS (Cooperative Learning Strategy) are as follows:

- a) Through CLS students are not too dependent on the teacher, will but can increase confidence in its ability to think for themselves, find information from a variety of sources, and learn from other students.
- b) CLS can develop the ability to express ideas or ideas with words verbally and compare them with other people's ideas.
- c) CLS can help children to respect other people and realize'll all its limitations and accept all differences.
- d) CLS can help empower each student to be more responsible for learning.
- e) CLS is a strategy that is powerful enough to improve academic achievement as well as social abilities, including developing self-esteem, positive inerpersonal relationships with others, developing time management skills, and a positive attitude towards school.
- f) Through CLS can develop students' ability to test their own ideas and understandings, receive feedback. Students can practice solving problems without fear of making mistakes, because the decisions made are the responsibility of the group.



g) CLS can improve students' ability to use information and abstract learning skills to become real.

h) Interaction during co-operation can increase motivation and provide stimulation to think. This is useful for the long-term education process.

## 2) Disadvantages

Sanjaya (2013: 250-251) also mentions several disadvantages of the Cooperative Learning Strategy, CLS disadvantages, among others:

a) To understand the philosophical CLS it takes time. Students who are considered to have advantages, for example they will feel hampered by students who are considered lacking in ability. As a result, this situation will disrupt the climate of cooperation in the group.

b) The main characteristic of CLS is that students learn from one another. Therefore, if no peer teaching is effective, then compared to direct teaching from the teacher, there can be a way of learning that is what students should learn and understand never achieved.

c) Assessments given in CLS are based on the results of group work. However, teachers need to be aware that the actual results or expected achievements are the achievements of each individual student.

- d) The success of CLS in an effort to develop group awareness requires a long period of time. And this cannot be achieved only with one time or once in a while implementing this strategy.
- e) Although the ability to work together is a very important ability for students, there are many activities in life that are only based on individual abilities. Therefore ideally through CLS other than students can learn to work together, students must also learn how to build self-confidence. To achieve these two things in the CLS is indeed not an easy job.
- f. Types of Cooperative Learning

According to Huda (2015: 197) there are several types of cooperative learning, including:

- 1) Teams Games Tournament (TGT)

TGT is a learning strategy developed by Slavin (1995) to help students review and master the subject matter. TGT has succeeded in improving basic skills, achievement, positive interactions between students, self-esteem, and acceptance of other students differently.

In TGT, students study material in the classroom. Each student is placed in a group consisting of 3 low, medium, and high ability people. This composition is recorded in a special table (tournament table), which must be changed every week. In TGT each member is assigned to study the material first with the members, then they are

tested individually through academic games. The value they get from the game will determine the score of their respective groups.

## 2) Team Assisted Individualization (TAI)

According to Slavin (1984), Team-Assisted Individualization (TAI) is a pedagogic program that seeks to adapt learning to students' individual academic differences. The purpose of TAI is to minimize individual teaching that has been proven to be less effective according to Huda (2015: 200), besides being aimed at increasing students' knowledge, abilities and motivation with group learning.

According to Slavin (1984), there are benefits of TAI that can make lessons more effective, including:

- a) Minimizing teacher involvement in routine inspection and management
- b) Engaging teachers to teach heterogeneous small groups
- c) Make it easy for students to implement it because the operational techniques are quite simple
- d) Motivate students to learn the material provided quickly and accurately
- e) Enables students to work with other different students to create a positive attitude between them

The steps in implementing the TAI learning model according to Priansa (2017: 356) are as follows:

- a) The teacher gives assignments to students to learn the learning material individually that has been prepared by the teacher
  - b) The teacher gives quizzes individually to students to get a basic score or initial score
  - c) The teacher forms several groups. Each group consists of 4-5 students with different abilities, both ability levels, if possible come from different races, cultures, tribes and gender equality
  - d) Learning outcomes of students individually are discussed in groups. In group discussions, each group member checks each other's answers
  - e) The teacher facilitates students in making summaries, directing, and giving affirmation to the learning material that has been learned
  - f) The teacher gives quizzes to students individually
  - g) The teacher gives awards to the group based on the acquisition of the value of increasing individual learning outcomes from the base score to the quiz score
- 3) Student Team Achievement Division (STAD)

STAD was developed by Robert Slavin (1995) and his colleagues at Johns Hopkins University. Priansa (2017: 201) explains, that STAD is one of the cooperative learning strategies in

which there are several small groups of heterogeneous students. The teacher presents lesson material, usually using the lecture-discussion format. Then, the group members work cooperatively to complete the worksheets and answer sheets provided by the teacher. At the test stage, each student works on an individual quiz and the results of the quiz will be accumulated with their team's score. At the last stage, each team receives an award that depends on the team's average score.

#### 4) Jigsaw

In Huda (2015: 204) the Jigsaw method was first developed by Aronson (1975). This method has two additional versions, Jigsaw II (Slavin, 1989) and Jigsaw III (Kagan, 1990). This method can be applied to materials related to reading, writing, listening, or speaking and combining these activities. The steps of the Jigsaw model are as follows.

- a) Students are grouped with each group consisting of  $\pm$  4 people
- b) Each member in the team is given different material and assignments
- c) Members of different teams with the same assignment form a new group in the form of an expert group
- d) After the expert group has a discussion, each member returns to the original group to explain to the group members the sub-chapter they have mastered

- e) Each expert group presented the results of the discussion
- f) Discussion
- g) Closing

#### 5) Numbered Heads Together (NHT)

The implementation of this method consists of three steps, namely group formation, problem discussion and exchange of answers between groups. The steps are developed into six steps consisting of preparation; group formation; each group must have a guidebook; discussion of problems; call member numbers or give answers; give conclusions.

### 3. Cooperative Learning Model Numbered Heads Together Technique

#### a. Definition of the Cooperative Learning Model Numbered Heads Together Technique

Kagan (2009: 6.20) discovered the Numbered Heads Together learning method when he conducted research to develop the “structures” he had in one of the schools namely Chapparral Middle School, Diamond Bar, California. Kagan saw and recorded the class teaching and learning process that was taught by Russ Frank. Kagan developed the method used by Russ Frank in the classroom, and secured it with the Numbered Heads Together learning model. To convey the idea that each student has a number and group members gather their heads to get the best answer. Numbered Heads Together is one of the first cooperative learning he has try training. Social skills developed

with the NHT method include accepting decisions, listening actively, agreeing, asking for help, asking questions, clarifying ideas, affection, criticizing ideas, describing, encouraging others, expressing opinions, following instructions, giving reasons, making sure everyone understands, offers help, patience, praise, resolves problems, provides clarification, respects differences / tolerance, shares, resolves dissent, switches roles, takes turns and cooperates.

Huda (2015: 203) states Numbered Heads Together is a variant of group discussions. According to Slavin (1995), this method is suitable for ensuring individual accountability in group discussions. The aim of NHT is to give students the opportunity to share ideas and consider the most appropriate answers. In addition to increasing student cooperation, NHT can also be applied to all subjects and grade levels. Therefore, NHT can also be applied in subjects in the field of Accounting.

Priansa (2017: 333) argues that the Numbered Heads Together method is one of the cooperative learning models. NHT cooperative learning makes it easy for students to interact with each other. The purpose of the NHT learning model is to strengthen cooperation between students and ensure that all students are able to complete their tasks independently. NHT provides opportunities equal to learners so that various ideas are growing in the group.

Based on this opinion, it can be concluded that the Numbered Heads Together (NHT) type cooperative learning model is a group learning model with the characteristic of each member having a number. Each member has ideas that will be discussed with the group to get the best answers. Therefore, this method is suitable for ensuring individual accountability in group discussions. In addition to increasing student cooperation, NHT can also be applied to all subjects and grade levels and is useful for developing students' social skills.

b. Steps of the Cooperative Learning Model Numbered Heads Together Technique

Kagan (2009: 6.30) describes the steps in the Cooperative Learning Model Numbered Heads Together (NHT) type as follows:

- 1) The students get a number
- 2) The teacher presents a problem and gives time to think
- 3) Students individually write their answers
- 4) Students stand up and form groups for "put their heads together", show their respective answers, discuss and learn from each other
- 5) Then the students sit down when everyone in the group knows the answer and has something to present or share
- 6) The teacher calls a number. Students with these numbers answer together
- 7) Classmates gave appreciation to his friend who answered



Whereas according to Ibrahim (in Priansa, 2017: 336) the steps to implement the Cooperative Learning Model Numbered Heads Together (NHT) type are as follows:

1) Preparation

At this stage, the teacher prepares the lesson plan by creating a Learning Scenario (SP) or Learning Implementation Plan (RPP), Student Worksheet (LKS) that is in accordance with the NHT type cooperative learning model.

2) Group Formation

The teacher divides students into groups of 3-5 people. The teacher gives a number to each student in a group and a different group name. The group formed is a heterogeneous group. In addition, in group formation the value of the pre-test is used as the basis for determining each group.

3) Each group must have a package book or guidebook

In group formation, each group must have a textbook or guidebook to facilitate students in completing worksheets or problems given by the teacher

4) Discussion of the Problem

In group work, the teacher distributes worksheets to each student as material to be learned. In group work, each student thinks together to describe and ensure that everyone knows the answers to the questions that have been in the worksheet or questions that have

been given by the teacher. Questions can vary, from specific to general ones.

5) Calling Member Numbers or Giving Answers

At this stage, the teacher calls one number and the students from each group with the same number raise their hands and prepare answers to students in the class.

6) Provide conclusions

The teacher together with the students concludes the final answer to all questions related to the material presented

c. Strengths and Weaknesses of Numbered Heads Together (NHT) Type of Cooperative Learning Models

According to Priansa (2017: 338), the cooperative learning model has many types. This Cooperative Learning Model Numbered Heads Together (NHT) has strengths compared to other cooperative learning models, namely:

- 1) Every student becomes all ready
- 2) Can discuss seriously
- 3) Smart students can teach less intelligent students
- 4) No students dominate in the group

Weaknesses of the Numbered Heads Together (NHT) Cooperative Learning Model are:

- 1) Possible numbers are called, called again by the teacher
- 2) Not all group members are called by the teacher

- 3) Technical constraints, for example seating are sometimes difficult or less supportive for regulating group activities
- 4) Less class conditioning

## **B. Relevant Researches**

1. The research conducted by Vira Juwita Raharja in 2014 with the title Implementation of Cooperative Learning Model Numbered Heads Together (NHT) to Increase Accounting Learning Activities of Students of Class X Accounting 1 in Muhammadiyah Wonosari Vocational School in the 2014/2015 Academic Year generally increased. Based on the results of her research showed that there was an increase in the average score of Accounting Learning Activities and an increase in the number of students who obtained an Accounting Learning Activity score of  $\geq 75\%$  from cycle I to cycle II. The average score of Accounting Learning Activities increased from the first cycle of 50.93% to 86.97% in the second cycle, or experienced an increase of 36.04%. The similarity in this research is in the Numbered Heads Together (NHT) learning model and the object of research in accounting learning activities. The difference as well as the weaknesses in this study are the research locations in private schools, while SMK N 2 Purworejo is a public school and research and implementation of time of the subject are also different.
2. Research conducted by Istiningrum in 2012 entitled The Implementation of Numbered Heads Together Cooperative Learning Model to Increase Accounting Learning Activities in Class X AK 2 YPKK 2 Sleman Students

in 2011/2012 Academic Year. The implementation of the NHT type cooperative learning model can increase Accounting Learning Activities for class X AK 2 YPKK SMK 2 Sleman Academic Year 2011/2012 as evidenced by an increase in the average score of Student Activity by 24.60% from before the implementation of the NHT cooperative learning model of 32.74% increased to 57.34% in cycle 1. Furthermore, from cycle 1 to cycle 2 there was also an increase of 36.49% or obtained an average score of Student Activities in the second cycle of 98.83%. This also shows that the average score Activity of students in cycle 2 has reached the target indicator of success. The indicator of the success of Accounting Learning Activity is 80%. The similarity in this research is in the Numbered Heads Together (NHT) learning model and the object of research in accounting learning activities. The difference, as well as the weakness in this study, is the location of the study in private schools while SMK Negeri 2 Purworejo is a public school.

3. The research was conducted by Wulan Retno Hapsari (2010) entitled "Implementation of Numbered Heads Together (NHT) Cooperative Learning Model to Increase Accounting Student Learning Activities in Class X Accounting 2 at SMK 1 Bantul 2014/2015 Academic Year". The implementation of cooperative learning models with NHT can improve accounting learning activities in Class X Accounting 2 students at SMK 1 Bantul 2014/2015 Academic Year. This is evidenced by the results of the average score of student accounting learning activities of 73, 41 % in the

first cycle and 83.24% in the second cycle. This means an increase of 8, 83 % from cycle I to cycle II. The percentage results of the second cycle showed that the score had reached the specified minimum completeness criteria of 75%. The similarity of this study is found in the Numbered Heads Together (NHT) learning model and the object of research in accounting learning activities. The difference is in the location of research, research time and subject of research.

4. Research done by William Hunter and Todd Haydon (2013) entitled “Examining the Effectiveness of Numbered Heads Together for Students With Emotional and Behavioral Disorders” a similar study has been done before, but this time researchers examined the effect of NHT with and without an incentive towards the initial conditions and deepening the research by simply examining the four students with emotional and behavioral disorders in self-contained special education classes with grade 8 math subjects. Researchers design treatments using alternating. The results they get, NHT development incentive generates the highest level of on-task (M=94%) when compared with the standard NHT (M=76%) and the existing practice (M=48%) and the highest math quiz score (M=80%) when compared to standard NHT (M=64%) and existing practice (M=26%). Can be known in this research proven that Cooperative Learning Model of type Numbered Heads Together can improve learning results even with the condition of the subject which has its limitations. The similarity of this research is to use the same Cooperative Learning Model that is Numbered

Heads Together. The difference with this research is the subject and object of research as well as the place and time of the research.

5. Research conducted by Daniel Paul Baker (2013) under the title “The effects of implementing the cooperative learning structure, Numbered Heads Together, in chemistry classes at a rural, low-performing high school”. The implementation of Cooperative Learning Model of type Numbered Heads Together in chemical class Feliciano High School for one semester in the spring. Implementation of NHT rated effective and very helpful as well as making the lessons of chemistry becomes more interesting and enjoyable, especially for male students who have weak achievements against the subject of chemistry. This research is similar to the learning model used namely Numbered Heads Together. The difference there is on the subject, the object, the place and time of research.

### **C. Framework of Thinking**

Education basically focuses on the teaching and learning process. The combination of various components of learning greatly determines the success of education. Learning success is inseparable from the role of the teacher. The role of the teacher as an educator is not just to convey the subject matter but also to make students as students involved in learning activities so that the teaching and learning process becomes more effective. Success in the learning process involves the active role of students. The teacher must place students as the subject of learning, so students tend to have responsibilities.

Activity is the most important aspect in learning interactions because in essence learning is doing something so there is no learning if there is no activity. Without activity, the learning process cannot take place properly. At present in the learning process in terms of student activities in general it is still low. Based on the results of observations made by researchers in the XII Accounting class 2 of SMK N 2 Purworejo when Financial Accounting subjects with the material of the accounting firm partnership, showed that student learning activities were still low. Teacher still dominant use the lecture method in the teaching and learning process. This results in students tend to be less active and do activities outside of learning such as chatting with friends. The teacher has not placed students as a Student Center so students tend to do other activities outside of learning. Therefore, efforts need to be made to improve student learning activities.

The development of the world of education is now increasingly rapid. Many learning models are oriented towards improving student learning activities. One of them is a cooperative learning model (Cooperative Learning). This cooperative learning model has many types, one of which is the Numbered Heads Together (NHT) type. In this model students are numbered in each group. Assignments are given to each student based on the number of assignments that are sequential. Students discuss to find answers then the teacher appoints one student to present it.

Judging from several relevant studies, it shows that the implementation of the Cooperative Learning Model Numbered Heads Together (NHT) can

increase Accounting Learning Activities. Therefore, researchers are interested in implementing the Cooperative Learning Model Numbered Heads Together to increase Accounting Learning Activities on students grade XII Accounting 2 SMK N 2 Purworejo Academic Year 2018/2019. The thinking framework in this study can be more clearly illustrated in the following figure 1:

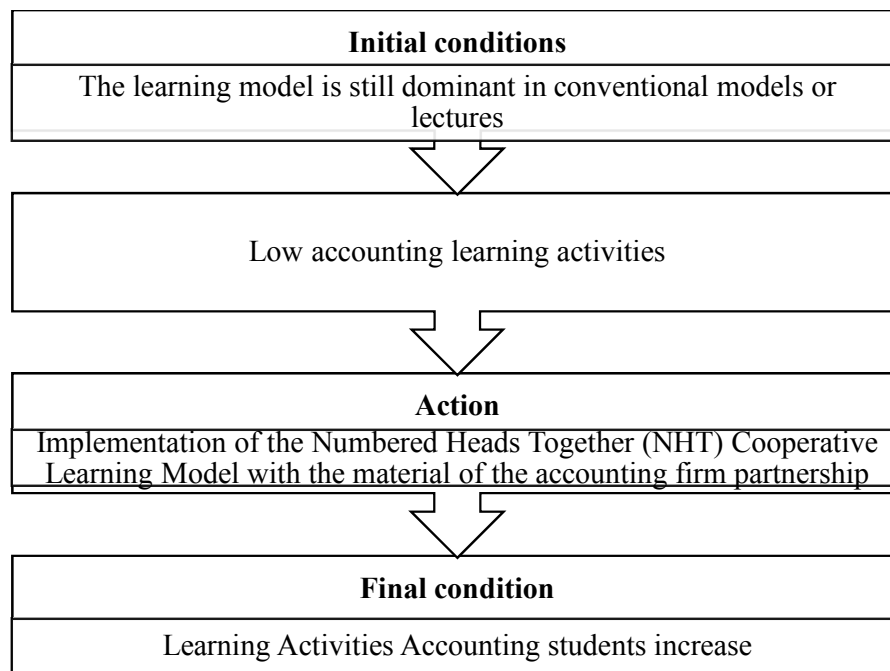


Figure 1. Thinking Framework Implementation of Cooperative Learning Model Numbered Heads Together (NHT)

#### D. Research Hypothesis

Based on the description of the theoretical basis and the framework of thinking, this action hypothesis is the Implementation of Cooperative Learning Model Numbered Heads Together (NHT) can increase Accounting Learning Activities Basic Competencies of Accounting Firm Partnership of class XII Accounting 2 SMK N 2 Purworejo Academic Year 2018/2019.



## **CHAPTER III**

### **RESEARCH METHOD**

#### **A. Research Design**

This research is a Classroom Action Research. According to Sanjaya (2009: 26), Classroom Action Research is the process of reviewing learning problems in the classroom through self-reflection in an effort to solve problems by doing various planned actions in real situations and analyzing each influence of the treatment. Classroom Action Research is one type of action research conducted by teachers to improve the quality of learning.

This research is collaborative, meaning that researchers involve other people or colleagues who participate in observing the implementation of actions and can also provide input to researchers so that research becomes objective. Other people or colleagues referred to in this study are accounting subject teachers in class XII Accounting 2 of SMK Negeri 2 Purworejo Academic Year 2018/2019 and several colleagues to become observers. According to Arikunto, et al (2016: 16) there are four stages that are commonly passed, namely (1) planning, (2) implementation, (3) observation, (4) reflection. The model and explanation for each stage are as follows:

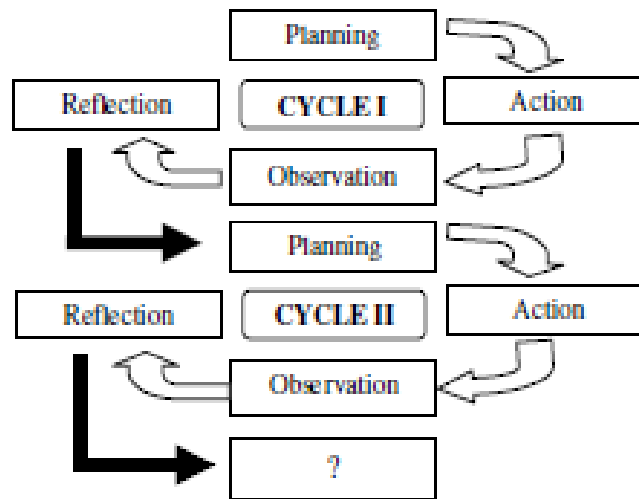


Figure 2. Class Action Research Model

## B. Place and Time of Research

This research was conducted in class XII of Accounting 2 at SMK N 2 Purworejo, having its address at Jalan Krajan 1, Semawung Daleman, Kutoarjo, Kabupaten Purworejo, Central Java. This research was conducted starting from October 2018 until January 2019.

## C. Subject and Object of Research

The subjects of this study were the students of class XII Accounting 2 of SMK N 2 Purworejo. The object of this research was the Accounting Learning Activities of students of class XII Accounting 2 of SMK N 2 Purworejo Academic Year 2018/2019. The material taught was accounting firm partnership.

#### **D. Operational Definition of Variables**

##### **1. Accounting Learning Activities**

Accounting Learning Activities are all activities carried out by students as subjects of learning both physical activities and mental activities that are interrelated in the learning process. Accounting Learning Activities measured in this study are visual activity, oral activities, listening activities, writing activities, and mental activities. Accounting Learning Activities in this study were measured and compared between the first cycle and the second cycle. The following are indicators of the Accounting Learning Activity:

##### **a. Visual Activity**

- 1) Read accounting subject matter.
- 2) Paying attention to the explanation regarding the subject matter presented.

##### **b. Oral Activity**

- 1) Ask questions about the subject matter presented.
- 2) Give opinions, suggestions and responses related to the subject matter delivered.
- 3) Have group discussions.

##### **c. Listening Activity**

This listening activity includes listening to explanations related to the subject matter presented.

d. Writing Activity

- 1) Record the subject matter.
- 2) Work on problem exercises and present.

e. Mental Activity

This mental activity includes participating in solving problems.

2. Numbered Heads Together (NHT) Type of Cooperative Learning Model

Cooperative Learning Model Numbered Heads Together (NHT) is a learning model that emphasizes the activities of students in finding, processing, and reporting information from various sources which are finally presented in front of the class. Cooperative Learning Model Numbered Heads Together (NHT) begins with the division of groups into small groups consisting of 3-5 students with heterogeneous backgrounds based on students' daily test scores. Each student is assigned to complete the material and solve the problem by discussing with the group then presenting the results of the discussion. All students are numbered, then the teacher will appoint a number that must present the results of the discussion. Each student has the same possibility the number is called by the teacher to present the results of the discussion. Each student must master the results of his discussion so that he is able to present well.

**E. Data Collection Techniques**

1. Observation

Observation was done by observing and recording in the implementation of classroom learning and the participation shown by

students when the teaching and learning activities take place. Observation is carried out using the student observation sheet that has been prepared. This observation is a type of participatory observation, where the researcher is directly involved in all research stages. Observation was assisted by 4 observers by making observations which were then recorded on the observation sheet. Each observer will observe two groups so that the activities of each child in the group can be observed properly.

## 2. Documentation

According to Sugiyono (2015: 329), the document is a record of events that have passed and can be in the form of writing, images or monumental works of someone. These documents include student data and student learning outcomes data to form groups and syllabus to prepare Learning Implementation Plans (RPP) and photos of activities.

## 3. Field Notes

Field notes are in the form used as note takers for the implementation of learning using the Numbered Heads Together (NHT) type of cooperative learning model. Field notes are used to write down various events that occur in the classroom. Events can take the form of interactions that occur between students and teachers, as well as interactions between students.

# **F. Research Instruments**

## 1. Observation sheet

The observation sheet in this study was used to find out Activity Learning Activities and in the form of rating scales. According to Sugiyono

(2015: 141), rating scale is a measurement scale where the raw data obtained in the form of numbers are then interpreted in a qualitative sense.

Accounting Learning Activity Indicators to be examined are:

Table 2. Indicators of Accounting Learning Activities

No.	Accounting Learning Activity Indicators
Visual Activity:	
1.	Read accounting subject matter
2.	Paying attention to the explanation related to the accounting subject matter submitted
Oral Activity:	
3.	Ask questions about accounting subject matter that has not been understood
4.	Provide opinions, suggestions and responses related to the subject matter presented
5.	Have group discussions
Listening Activity:	
6.	Listen to explanations related to the accounting subject matter presented
Writing Activity:	
7.	Record accounting subject matter
8.	Work on problem exercises and present
Mental Activity:	
9.	Participate in solving problems

Source: Modification of Paul B. Diedrich in Sardiman (2009: 101)

Scoring guidelines for each indicator of Accounting Learning

Activities used in this study are:

Table 3. Guidelines for Accounting Learning Activities

No	Indikator Aktivitas Belajar Akuntansi	Kriteria	Skor
1	Membaca materi pelajaran akuntansi	Aktif: siswa membaca materi pelajaran akuntansi, baik itu modul atau buku paket atas dasar kemauannya sendiri	3
		Cukup aktif: siswa membaca materi pelajaran akuntansi, baik itu modul atau buku paket setelah mendapat perintah dari guru.	2
		Tidak aktif: siswa tidak membaca materi pelajaran akuntansi.	1
2	Memperhatikan penjelasan terkait materi pelajaran akuntansi yang disampaikan guru.	Aktif: siswa selalu memperhatikan penjelasan guru selama pembelajaran dan tidak berbicara dengan temannya.	3
		Cukup aktif: siswa memperhatikan penjelasan guru selama pembelajaran namun terkadang diselingi dengan kegiatan di luar pembelajaran seperti berbicara dengan temannya membahas hal di luar topik pembelajaran,	2

		menggunakan <i>gadget</i> untuk keperluan diluar topik pembelajaran atau hal lain seperti makan di kelas.	
		Tidak aktif: siswa tidak pernah memperhatikan penjelasan materi dari guru saat pembelajaran.	1
3	Mengajukan pertanyaan terkait materi pelajaran akuntansi yang disampaikan oleh guru.	Aktif: siswa mengajukan pertanyaan kepada guru pada saat kegiatan diskusi berlangsung sebanyak lebih dari satu kali.	3
		Cukup aktif: siswa mengajukan pertanyaan kepada guru saat pembelajaran berlangsung sebanyak satu kali	2
		Tidak aktif: siswa tidak mengajukan pertanyaan kepada guru saat pembelajaran berlangsung	1
4	Memberikan pendapat, saran dan tanggapan terkait materi pelajaran akuntansi pada saat	Aktif: siswa memberikan pendapat, saran dan tanggapan terkait materi pelajaran akuntansi sebanyak lebih dari satu kali pada saat proses pembelajaran berlangsung.	3



	kegiatan pembelajaran berlangsung	Cukup aktif: siswa memberikan pendapat, saran dan tanggapan terkait materi pelajaran akuntansi sebanyak satu kali pada saat proses pembelajaran berlangsung.	2
		Tidak aktif: siswa tidak memberikan pendapat, saran dan tanggapan terkait materi pelajaran akuntansi pada saat proses pembelajaran berlangsung.	1
5	Melakukan diskusi kelompok	Aktif: siswa berdiskusi dengan temannya mengenai materi pelajaran akuntansi selama sesi diskusi berlangsung.	3
		Cukup aktif: siswa berdiskusi dengan temannya mengenai materi pelajaran akuntansi selama lebih dari setengah jalannya sesi diskusi.	2
		Tidak aktif: siswa tidak berdiskusi dengan temannya mengenai materi pelajaran akuntansi selama sesi diskusi berlangsung.	1
6	Mendengarkan penjelasan guru terkait materi	Aktif: siswa selalu mendengarkan penjelasan yang disampaikan oleh guru	3

	pelajaran akuntansi pada saat pembelajaran	terkait materi pelajaran akuntansi saat proses pembelajaran	
		Cukup aktif: siswa mendengarkan penjelasan terkait materi pelajaran akuntansi namun terkadang bersenda gurau dengan temannya membahas hal diluar materi pembelajaran	2
		Tidak aktif: siswa tidak mendengarkan penjelasan yang disampaikan oleh guru terkait materi pembelajaran akuntansi saat proses pembelajaran	1
7	Mencatat materi pelajaran akuntansi yang disampaikan	Aktif: siswa mencatat materi pelajaran akuntansi yang disampaikan atas dasar kemauannya sendiri	3
		Cukup aktif: siswa mencatat materi pelajaran akuntansi yang disampaikan setelah mendapat perintah dari guru	2
		Tidak aktif: siswa tidak mencatat materi pelajaran akuntansi yang disampaikan	1
8	Mengerjakan latihan soal dan mempresentasikan	Aktif: siswa mengerjakan seluruh soal yang diberikan oleh guru dan mempresentasikan sesuai waktu yang telah ditentukan	3

		Cukup aktif: siswa mengerjakan lebih dari setengah jumlah soal yang diberikan oleh guru sesuai waktu yang telah ditentukan	2
		Tidak aktif: siswa mengerjakan kurang dari setengah jumlah soal yang diberikan oleh guru sesuai waktu yang telah ditentukan	1
9	Berpartisipasi dalam memecahkan permasalahan	Aktif: siswa aktif berpartisipasi dalam memecahkan permasalahan dibuktikan dengan ketika sesi diskusi, siswa tersebut berada dalam kelompoknya dan ketika siswa tersebut mendapat giliran mengerjakan di depan kelas, siswa tersebut dapat menjelaskan hasil diskusi kelompoknya dengan baik	3
		Cukup aktif: siswa kurang berpartisipasi dalam memecahkan permasalahan dibuktikan dengan ketika sesi diskusi, siswa tersebut berada dalam kelompoknya tetapi ketika siswa tersebut mendapat giliran mengerjakan di depan kelas, siswa tersebut tidak	2

		dapat menjelaskan hasil diskusi kelompoknya	
		Tidak aktif: siswa tidak berpartisipasi dalam memecahkan permasalahan karena melaksanakan kegiatan lain diluar materi pembelajaran	1

The observation sheet for Accounting Learning Activities can be seen in the following table:

Table 4. Observation Sheet for Accounting Learning Activities

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
1											
2											
3											
4											
5											
6											
Dst											
Σ skor											
Skor Maksimal											
% Aktivitas Tiap Indikator											
% Rata-Rata Skor Aktivitas Belajar Akuntansi											

## 2. Documentation

Documentation instruments provide a concrete picture of student learning activeness during the learning process. The documentation is in the form of images that serve to record various important activities in the class and describe Accounting Learning Activities when the teaching and learning process takes place.

### 3. Field Notes

Field Notes contain notes on everything that happens in classroom learning related to the use of the Numbered Heads Together (NHT) Cooperative Learning Model starting from cycle 1 to cycle 2.

## **G. Research Procedures**

This research is a Class Action Research conducted in four stages, namely: planning, acting, observe, and reflection. These stages are followed by re-planning if needed until the research objectives are achieved. This research will be carried out in two cycles. If in two cycles that have not been successful, then a re-planning is carried out for the third cycle and so on until the goal is reached. The implementation procedures are as follows:

### 1. Cycle 1

#### a. Planning

At the planning stage the researcher prepares everything needed during research:

- 1) Develop a Learning Implementation Plan (RPP) using the Cooperative Learning Type Numbered Heads Together (NHT) Model on the subject matter of the accounting firm partnership. The preparation of this lesson plan was consulted with accounting subject teachers.
- 2) Make a schedule for implementing learning activities by implementing the Numbered Heads Together (NHT) Cooperative Learning Model for each stage.

- 3) Make observation guidelines as instruments for observations or observations that contain events during learning.
  - 4) Prepare learning material that will be used in the teaching and learning process.
  - 5) Dividing students in 8 groups heterogeneously based on the results of daily test scores with each member consisting of 4 students.
  - 6) Consult with the teacher about all the preparations that have been made and the plan for implementing the learning process that will be carried out.
- b. Acting

The actions taken in the classroom are adjusted to the learning plan prepared in the lesson plan (RPP). The things done at this stage are:

- 1) Preliminary
  - a) The teacher gives the opening greeting and leads the prayer.
  - b) The teacher conditions students and check the presence of students
  - c) The teacher deliver the learning objectives to be achieved and the apperception.
  - d) The teacher deliver the procedures for implementing learning by using the Numbered Heads Together (NHT) Cooperative Learning Model.

## 2) Core Activities

The teacher divides students into 8 groups and each group consists of 4 students heterogeneously based on the results of daily test scores. Each group member will be given a module for the material explanation. Students then read the material. The teacher distributes questions to discuss on each group. Each student must master the discussion material which will then be presented in front of the class. The teacher calls students randomly by mentioning numbers. Students present the results of their group discussions. The teacher will designate the number of students who will give responses from other groups. The teacher and students together conclude the results of the discussion.

## 3) Closing

The teacher gives conclusions and reflects on the material being studied. The teacher delivers the material to be studied next. The teacher closes learning and provides motivation.

### c. Observing

Observation activities are carried out during the learning process. Researchers and observers make observations and take notes on observation sheets and field notes. Observations are made by looking at various actions that arise during learning that reflect indicators of Accounting Learning Activities.

d. Reflecting

Reflection is done by discussion with accounting subject teachers based on the results of the action from the first cycle. The results of observations are recorded in the observation sheet, documentation and field notes. Based on the results of the reflection of the learning process carried out in the first cycle, the researcher and the teacher developed a problem-solving plan to improve the learning process in the second cycle.

2. Cycle II

a. Planning

Basically actions taken in cycle II same with an action performed in the cycle to I. The difference is in the second cycle there are some improvements needed based on the results of the action on cycle I. In the second cycle Plan Learning Implementation (RPP) is prepared with the material accounting firm partnership.

b. Acting

Basically the actions taken in the second cycle are the same as the actions taken in the first cycle. The teacher of the model implements the learning design according to the lesson plan (RPP).

c. Observing

Observation is done through observation during the learning process. Researchers and observers made observations and recorded them in the observation sheet and field notes in the second cycle.



Observations are made by looking at various actions that arise during learning and reflect aspects of learning activities.

d. Reflecting

The reflection phase in the second cycle was conducted to determine the increase in Accounting Learning Activities from learning activities carried out in cycles I and II. This is useful for determining the next step, whether to increase the cycle or not. If the expected increase has been achieved, then there is no need to add a cycle.

## **H. Data Analysis Technique**

1. Analysis of Quantitative Descriptive Data

Data obtained from the observation sheet in the form of a rating scale are then analyzed by quantitative data analysis in the form of a percentage to find out the percentage score of the Accounting Learning Activity. Based on the analysis, it can be seen how far the increase in Accounting Learning Activities. The following steps are used to analyze Accounting Learning Activities:

- a. Determine the scoring criteria for each indicator of the Accounting Learning Activity observed.
- b. Calculating and add up the scores of all indicators of Accounting Learning Activities obtained by each student.
- c. Calculating and summing the scores of all indicators of Accounting Learning Activities obtained by each student.

- d. Calculating the percentage score for each indicator of Accounting

Learning Activity observed using the following formula:

$$\frac{\text{number of scores for each indicator}}{\text{the maximum number of scores for each indicator}} \times 100\%$$

- e. Calculating the percentage of the Accounting Learning Activity score

obtained by each student using the following formula:

$$\frac{\text{The number of scores obtained by each student}}{\text{The number of ideal scores obtained by students}} \times 100\%$$

- f. Calculating the percentage of average Learning Activities Accounting

for students using the formula:

$$\frac{\text{The total score for all indicators of learning activities}}{\text{The maximum number of scores for all indicators}} \times 100\%$$

(Sugiyono, 2015: 143-144)

## 2. Data Presentation

Data that has been obtained and simplified then it will be organized.

Data that has been organized is then described in a narrative presentation that can be interpreted better.

## 3. Withdrawal Conclusion

Conclusions is the last stage of data analysis in Class Action Research after going through the data presentation stage. Conclusions is the process of extracting the essence of the data that has been presented in an organized manner into a form of statement that has more assertive meaning.

## **I. Criteria of Successful Action**

This research is said to be successful if there are better changes after the action is taken. The criteria for the success of actions in this study are reflected in the increase in Accounting Learning Activities in classroom learning activities from cycle one to the next cycle. The success criteria score of Accounting Learning Activities set by SMK Negeri 2 Purworejo is 79. The 75% standard set was supported by the opinion that was found by Mulyasa (2011: 106) where when viewed in terms of process, competency learning or formation is said to be successful and of quality if all or at least most (75%) of students are actively involved in learning through the Implementation of Numbered Heads Together Cooperative Learning Model (NHT). The standard is designed by referring to the Minister of Education and Culture Regulation No. 22 of 2016 concerning the Standard Process of Primary and Secondary Education that the Learning Process in the education unit is held in an interactive, inspirational, fun, challenging, motivating participants to actively participate. For this reason, each education unit must carry out learning planning, implement the learning process and assess the learning process to improve the efficiency and effectiveness of graduate competency achievement. Thus each school must carry out planning, implementation, and assessment of learning. Each school has different standards in setting indicators for the success of learning activities.

## **CHAPTER IV**

### **RESULT OF RESEARCH AND DISCUSSION**

#### **A. Result of Research**

##### **1. General Conditions of SMK N 2 Purworejo**

SMK N 2 Purworejo is a vocational high school established in 1967. The school is located at 1 Krajan Street, Semawungdaleman, Kutoarjo District, Purworejo Regency. SMK N 2 Purworejo consists of five programs namely Accounting, Office Administration, Marketing, Hospitality and Multimedia. Multimedia is the newest program in that school. SMK N 2 Purworejo have 84 teachers, consisting of 54 people who are *Pegawai Negeri Sipil (PNS)* and 30 people who are *Guru Tidak Tetap (GTT)* and have 23 employees consisting of 6 *Pegawai Negeri Sipil (PNS)*, 12 people who are *Pegawai Tidak Tetap (PTT)* and 5 *Pegawai Kontrak Sementara (PKS)*.

The condition of the building and the placement of space in SMK N 2 Purworejo are good and clean. Each programs have their own practice room to support the continuity of the teaching and learning process. SMK N 2 Purworejo also has a School Medical Room, Library, Computer Laboratory, Student Council Room, Soccer Field, Badminton Court, Basketball Court and School Cooperative.

##### **2. Description of the Research Subject**

Class XII Accounting 2 is one of four classes XII in the Accounting program of SMK N 2 Purworejo Academic Year 2018/2019. XII Accounting 2 is a class with 32 students consisting of 30 female students

and 2 male students. The selection of students in class XII Accounting 2 is based on teacher opinions and observations at the time of observation that the class is the lowest activity class compared to the other three Accounting XII classes.

### 3. Initial Observation

Before conducting the research, the researcher conducted an initial observation of the learning process in class XI Accounting 2 on February 23, 2018. This observation was carried out in order to find out the problems that occurred during the learning process took place. From the results of these observations, it is known that there are problems that need to be observed.

Problems found in class XI Accounting 2 students are not active during the learning process even though the teacher has encouraged them to dare to ask, answer, or refute the statement. When learning takes place the teacher still uses conventional methods, namely the method of *caramah* and practice. Overall, from 32 students, only 8 students (25%) actively asked and answered teacher questions, 10 students (31.25%) were actively taking notes and paying attention to the teacher's explanation. In addition there are 14 students (43.75%) who carry out activities outside the learning context such as talking to friends or sleeping in class during the learning process.

Based on these two problems, it takes an action to improve Accounting Learning Activities of students of class XII AK 2 SMK N 2 Purworejo Academic Year 2018/2019. The way that researchers do to

improve Accounting Learning Activities is to implement the Numbered Heads Together Cooperative Learning Model. Implementation of the Cooperative Learning Model Numbered Heads Together type is expected to increase Accounting Learning Activities of students of class XII Accounting 2 SMK N 2 Purworejo Academic Year 2018/2019.

#### 4. Report Cycle I

##### a. Planning

Planning activities are carried out on 12-14 November 2018. In general, planning activities are carried out to prepare for the following:

- 1) Prepare *Rencana Pelaksanaan Pembelajaran (RPP)* in the material for the division of Profit and Loss of the firm's partnership. The preparation of this *RPP* is consulted with teacher collaborator. *RPP* is arranged for one meeting ( $3 \times 45$  minutes)
- 2) Making a schedule for implementing learning activities by implementing the Numbered Heads Together Cooperative Learning Model. The implementation schedule is agreed on November 15, 2018 at 13.45-16.00 WIB
- 3) Prepare the material taught in the Numbered Heads Together (NHT) Type Learning Model, which is about sharing the profit and loss of the firm's partnership.
- 4) Prepare an observation sheet for Accounting Learning Activities and field notes as a guideline in the application of Numbered Heads Together (NHT) Cooperative Learning Model.

- 5) Make a field note format that will be used to record activities that take place in the classroom.
  - 6) Prepare a list of groups based on the score of Daily Tests for Financial Accounting subject. Classes are divided into 8 groups where one group consists of 4 students with heterogeneous academic abilities.
  - 7) Prepare a group discussion problem or questions with the answer key.
- b. Action

Learning starts at 13.45 WIB. Teachers who teach Financial Accounting subjects in class XII Accounting 2 begin learning with greetings then check student attendance. The teacher invites researchers and observers to introduce themselves. The researcher then explained about the Numbered Heads Together (NHT) Cooperative Learning Model that will be applied in learning activities. The teacher then reads the group division and students are asked to place themselves according to their group. The teacher divides students into 8 groups, each group consisting of 4 students. Then the teacher, assisted by researchers and observers, distributed the crown of students with the number of students in their groups.

Before learning begins, handouts have been shared with students. Students are welcome to read the material first. Some students were seen actively reading the material but there were also those who were

still chatting with their friends and the teacher had to approach the student to reprimand. After that, the teacher began explaining the material that day. The teacher delivers the material for 30 minutes. When delivering material, not all students focus attention because there are sleepy people and some talk with friends about material outside of learning. After the delivery of the material is complete, 14.35 students are asked to do the practice questions and given 40 minutes to students to discuss with the group members. Each student works on each number in accordance with the provisions in NHT.

The next activity is discussion. At 3:15 a.m. the discussion began and began with the teacher calling one of the student head numbers, number 4 from group 8 who was called to report the results of the collaboration. During the discussion, conditions were a bit noisy, some students did not pay attention to the presentation and were busy completing their assignments. The teacher must first remind students to pay attention to the presentation. Next the teacher invites responses from other friends who have head number 4 from group 1 and 5. After students report the results of the discussion, the teacher explains the material and gives an explanation regarding the answer to question number 1. Next, the teacher calls head number 1 from group 6 to report on the results of the collaboration, and invite the number 1 head of groups 2 and 3 to provide a response. Then the teacher explains the answer number 2. And the last number, the teacher invites head number



2 from group 4 to report the results of the collaboration, then invites the number 2 heads of groups 1 and 7 to give a response. Next, the teacher explains the answer number 3. The discussion activity ends at 15.55 and then the teacher gives conclusions from the results of the discussion, conveys the next material to be discussed at the next meeting which is about liquidating the firm's partnership then closing the lesson with greetings.

In the learning activities in the first cycle, there were still several obstacles. Constraints that arise are students are still passive in asking and must be appointed by the teacher first. Students have not fully paid attention to the teacher's explanation. Discussion activities are still not optimal, students cannot solve all the questions with a predetermined time. Students do not record important things in the material. Therefore, reflection is needed to overcome these obstacles.

c. Observation

Observations are made during the learning process. Observations were made by 4 observers. Observation carried out is participatory observation where the researcher is directly involved in the observation activities of Accounting Learning Activities. The focus of the observation is to observe Accounting Learning Activities during learning activities. The Observer records the observations of Accounting Learning Activities on the observation sheet that has been prepared beforehand. Things that cannot be measured through

observation sheets such as the number of students present, time of learning, interaction between students and teachers, etc. are recorded in the field notes.

Based on observations of Accounting Learning Activities in the first cycle showed an average score of Accounting Learning Activities of 74.88%. Scores of Accounting Learning Activities in the first cycle can be seen in table 5.

Table 5. Percentage of Average Score of Students Accounting Learning Activity of Cycle I each Indicators

No	Accounting Learning Activity Indicators	Accounting Learning Activity Score
1	Read accounting subject matter	77,08%
2	Pay attention to the explanation related to the accounting subject matter that was delivered by the teacher	84,38%
3	Asking questions related to the accounting subject matter presented by the teacher	51,04%
4	Provide opinions, suggestions and responses related to accounting subject matter when learning activities take place	75,00%
5	Have group discussions	86,46%
6	Listen to the teacher's explanation regarding accounting subject matter during learning	68,75%

7	Record the accounting subject matter submitted	62,50%
8	Work on problem exercises and present	83,33%
9	Participate in solving problems	85,42%
Average Score of Accounting Learning Activities		74,88%

Source: Primary Data Processed

On the average score of Accounting Learning Activities in the first cycle it is known that there are 3 indicators that have not reached the indicators of success in Accounting Learning Activities. These indicators are indicators that ask questions related to accounting subject matter delivered by teachers (51.04%), indicators Listen to teacher explanations related to accounting subject matter during learning (68.75%), and indicators record accounting subject matter delivered (62.50 %). In addition, the average score of Accounting Learning Activities is 74.88%. This shows that the average Accounting Learning Activity as a whole has not reached the minimum criteria of 75%. Based on these tables, Accounting Learning Activities can be seen through the graph as follows:

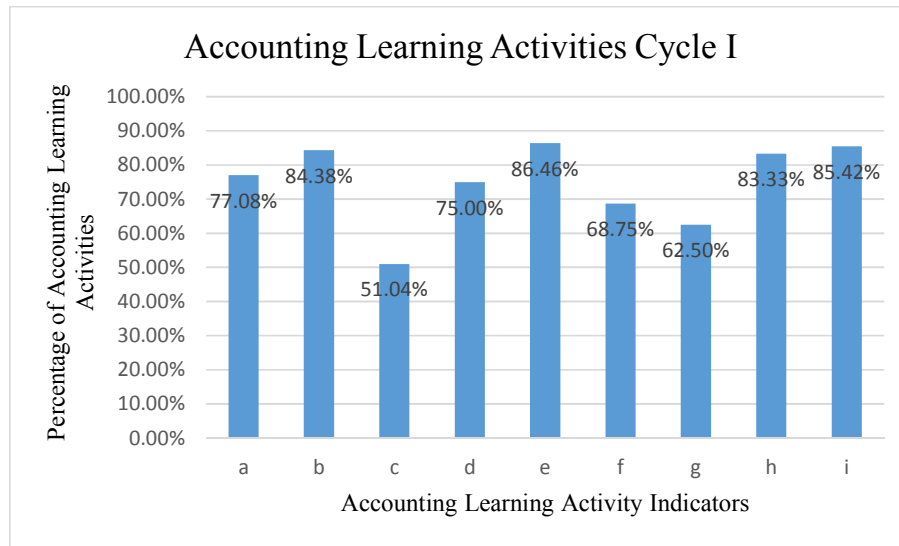


Figure 3. Chart of Accounting Learning Activity Cycle I

Information:

- a: Read accounting material
- b: Pay attention to the explanation related to the accounting subject matter delivered by the teacher
- c: Asking questions related to accounting subject matter delivered by the teacher
- d: Provide opinions, suggestions and responses related to accounting subject matter when learning activities take place
- e: Conduct group discussions
- f: Listen to the teacher's explanation regarding accounting subject matter during learning
- g: Record the accounting subject matter submitted
- h: Work on the problem exercises and present
- i: Participate in solving problems

Table 6. Extreme score of Students Accounting Learning Activity of Cycle I

	Activity Score	Individual Score
Highest Score	83 (Indicator No.5 or e)	25 (1 student)
Lowest Score	49 (Indicator No. 3 or c)	14 (1 student)

Source: Primary Data Processed

From the table above, it is known that the conduct group discussion activity gets the highest score, this indicates that students are more active if learning is in groups and is added with learning models that support group learning activities. Whereas the activities asking questions related to accounting subject matter delivered by the teacher get the lowest score, this indicates that students can be more independent in getting information about the material being studied. In this cycle I, only one student received the lowest total individual activity score as well as only one student who got the highest score.

d. Reflection

The Application of Cooperative Learning Model Numbered Heads Together (NHT) in the first cycle has not been implemented optimally so it needs to be evaluated. The stages that have been carried out in the learning process in cycle I are reading the material, explaining the material by the teacher, working on the problem and finally the discussion. Based on the observations made, students seemed enthusiastic about following the learning with the new application, namely NHT because before the teacher only used the lecture method and caused students to feel bored quickly. In this first cycle students

still look less active in the learning process and during the discussion. Students still do not dare to ask the material to the teacher and are still passive in recording the material presented by the teacher. In the learning process, students are still often out of focus until they have to be reprimanded by the teacher to pay attention to the teacher's explanation and during the discussion.

## 5. Report Cycle II

### a. Planning

Planning activities are carried out on November 19-21 2018. In general, planning activities are carried out to prepare for the following:

- 1) Prepare *Rencana Pelaksanaan Pembelajaran (RPP)* in the liquidation material of the firm's partnership. The preparation of this *RPP* is consulted with teacher collaborator. *RPP* is arranged for one meeting ( $3 \times 45$  minutes)
- 2) Making a schedule for implementing learning activities by implementing the Numbered Heads Together Cooperative Learning Model. The implementation schedule is agreed on November 22, 2018 at 13.45 – 16.00 WIB.
- 3) Prepare the material discussed in the Numbered Heads Together (NHT) Type Learning Model, which is about liquidation of firm partnership.

- 4) Prepare an observation sheet for Accounting Learning Activities and field notes as a guideline in the application of Numbered Heads Together (NHT) Cooperative Learning Model.
  - 5) Make a field note format that will be used to record activities that take place in the classroom.
  - 6) Prepare a group discussion problem with the answer key.
- b. Action

The action of cycle II begins at 13.45 WIB. The teacher begins learning with greetings, checks student attendance and then explains that in learning still uses the NHT cooperative learning model. Students are then invited to sit in groups according to the group in cycle I. Then the teacher is assisted by the researcher and observer to distribute the student crown that reads the sequence number of the students in the group.

Before learning begins, handouts have been shared with students. Students are welcome to read the material first. Students were seen actively reading the material but there were also some who were still chatting with their friends and the teacher had to approach the student to reprimand. After that, the teacher began explaining the material that day. The teacher delivers the material for 30 minutes. When delivering material, not all students focus attention because there are students who are sleepy and some talk with friends about material outside of learning. However, the student's focus on the teacher and the activities of the

students in recording the accounting material delivered increased from the previous cycle because there were several materials that were delivered that were not in the handout they had. After the delivery of the material is complete, at 14.25 students are asked to do the practice questions and given 40 minutes to students to discuss with the group members. Each student works on each number in accordance with the provisions in NHT.

The next activity is discussion. At 3:05 a.m. discussion began and began with the teacher calling one of the student head numbers, number 1 from group 3 to report the results of the collaboration. Next the teacher invited responses from other friends who had a head number 1 to give their responses and because the whole group volunteered to give a response so to shorten the time the teacher invited from group 6 to give a response. After students report the results of the discussion, the teacher explains the material and gives an explanation regarding the answers to question number 1a. Next, the teacher calls the head of head number 2 from group 1 to report the results of the collaboration, and invite other groups to give responses. Then the teacher explains related answers number 1b. Next, the teacher calls the head of head number 3 from group 7 to report the results of the collaboration, and invites other groups to give responses. Then the teacher explains the answer number 1c. And for numbers 1c, 1d and number 2, the teacher allows anyone to answer it. Next, the teacher explains the answers to numbers 1c, 1d and



number 2. The discussion activities are ended at 3:50 a.m. and then the teacher gives conclusions from the results of the discussion, presents the next material to be discussed at the next meeting and then closes the lesson with greetings.

In learning activities in the second cycle shows that students have seen more courage to ask questions, and express opinions and responses without being appointed. Students are able to solve all the questions in accordance with a predetermined time. In cycle II there has been an increase in all observed indicators.

c. Observation

Observations are made during the learning process. Observations were made by 4 observers. Observation carried out is participatory observation where the researcher is directly involved in the observation activities of Accounting Learning Activities. The focus of the observation is to observe Accounting Learning Activities during learning activities. The Observer records the observations of Accounting Learning Activities on the observation sheet that has been prepared beforehand. Things that cannot be measured through observation sheets such as the number of students present, time of learning, interaction between students and teachers, etc. are recorded in the field notes.

Based on the results of observations of Accounting Learning Activities in the second cycle, the average score of Accounting

Learning Activities showed 93.17%. Accounting Learning Activity Score in cycle II can be seen in table 7.

Table 7. Percentage of Average Score of Students Learning Activity in Cycle II each Indicators

No	Accounting Learning Activity Indicators	Accounting Learning Activity Score
1	Read accounting subject matter	97,92%
2	Pay attention to the explanation related to the accounting subject matter that was delivered by the teacher	96,88%
3	Asking questions related to the accounting subject matter presented by the teacher	83,33%
4	Provide opinions, suggestions and responses related to accounting subject matter when learning activities take place	91,67%
5	Have group discussions	100%
6	Listen to the teacher's explanation regarding accounting subject matter during learning	92,71%
7	Record the accounting subject matter submitted	83,33%
8	Work on problem exercises and present	96,88%
9	Participate in solving problems	95,83%
Average Score of Accounting Learning Activities		93,17%

Source: Primary Data Processed

When viewed from the score on each indicator of Accounting Learning Activities Students have increased and achieved the minimum criteria that have been set and the average score of Student Accounting Learning Activities also increased, which amounted to 93.17%. This shows that the average Student Learning Activity Accounting has reached a minimum criteria of 75%. Based on these tables, Accounting Learning Activities can be seen through the graph as follows:

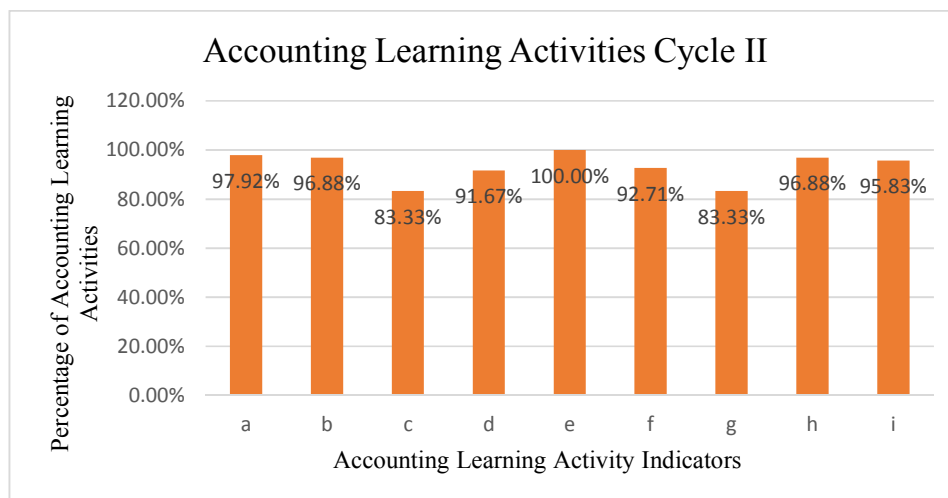


Figure 4. Chart of Accounting Learning Activity Cycle II

Information:

- a: Read accounting material
- b: Pay attention to the explanation related to the accounting subject matter delivered by the teacher
- c: Asking questions related to accounting subject matter delivered by the teacher

- d: Provide opinions, suggestions and responses related to accounting subject matter when learning activities take place
- e: Conduct group discussions
- f: Listen to the teacher's explanation regarding accounting subject matter during learning
- g: Record the accounting subject matter submitted
- h: Work on the problem exercises and present
- i: Participate in solving problems

Table 8. Extreme score of Students Accounting Learning Activity of Cycle II

	Activity Score	Individual Score
Highest Score	96 (Indicator No.5 or e)	27 (3 students)
Lowest Score	80 (Indicator No. 3 or c)	23 (3 students)

Source: Primary Data Processed

From the table above, it is known that the conduct group discussion activity gets the highest score, same with cycle I, this indicates that students are more active if learning is in groups and is added with learning models that support group learning activities. Whereas the activities asking questions related to accounting subject matter delivered by the teacher get the lowest score, this indicates that students can be more independent in getting information about the material being studied. In this cycle II, there were 3 students received the lowest total individual activity score and also there were 3 students who got the highest score.

d. Reflection

The Application of Cooperative Learning Model Numbered Heads Together (NHT) in the cycle II has been carried out optimally as seen from the increase in the results of observations regarding Student Accounting Learning Activities from the previous cycle. Students play an active and enthusiastic role and focus during learning in the classroom. Thus the purpose of this class of action research has been achieved well and fulfilled until the second cycle. Therefore, it can be stated that the application of the Numbered Heads Together (NHT) Cooperative Learning Model can increase the Students Accounting Learning Activity of Class XII Accounting 2 at SMK N 2 Purworejo in Academic Year 2018/2019 and is declared successful because it has achieved a success indicator of  $\geq 75\%$ .

**B. Discussion of Research Results**

From the research conducted with Numbered Heads Together (NHT) type of Cooperative Learning Model in Accounting Learning in Class XII Accounting 2 students in SMK N 2 Purworejo Academic Year 2018/2019 both cycle I and cycle II, students show activities that support the learning process. This is indicated by the Student Accounting Learning Activity score in each cycle seen from each indicator. In the cycle II there was an increase in Students Accounting Learning Activities from the cycle I, this shows that the actions taken had an effect on Student Accounting Learning Activities, which increased to achieve a predetermined minimum score. For more details, the

following data are presented in Student Accounting Learning Activities in the first cycle and second cycle:

Table 9. Results of Observation of Students Accounting Learning Activities in Cycle I and Cycle II

No	Indicators	Accounting Learning Activities Score		The Increase (I-II)
		Cycle I	Cycle II	
1	Read accounting subject matter	77.08%	97.92%	20.84%
2	Pay attention to the explanation related to the accounting subject matter that was delivered by the teacher	84.38%	96.88%	12.50%
3	Asking questions related to the accounting subject matter presented by the teacher	51.04%	83.33%	32.29%
4	Provide opinions, suggestions and responses related to accounting subject matter when	75.00%	91.67%	16.67%

	learning activities take place			
5	Have group discussions	86.46%	100.00%	13.54%
6	Listen to the teacher's explanation regarding accounting subject matter during learning	68.75%	92.71%	23.96%
7	Record the accounting subject matter submitted	62.50%	83.33%	20.83%
8	Work on problem exercises and present	83.33%	96.88%	13.55%
9	Participate in solving problems	85.42%	95.83%	10.41%
<b>Average Score of Accounting Learning Activities</b>		74,88%	93,17%	18,29%

Source: Primary Data Processed

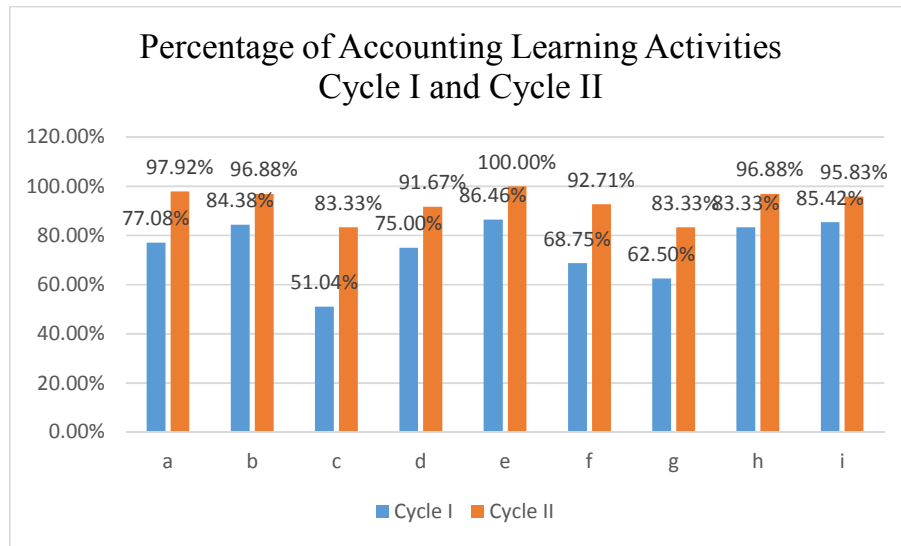


Figure 5. Chart Percentage of Accounting Learning Activity Cycle I and Cycle II

Information:

- a: Read accounting material
- b: Pay attention to the explanation related to the accounting subject matter delivered by the teacher
- c: Asking questions related to accounting subject matter delivered by the teacher
- d: Provide opinions, suggestions and responses related to accounting subject matter when learning activities take place
- e: Conduct group discussions
- f: Listen to the teacher's explanation regarding accounting subject matter during learning
- g: Record the accounting subject matter submitted
- h: Work on the problem exercises and present
- i: Participate in solving problems



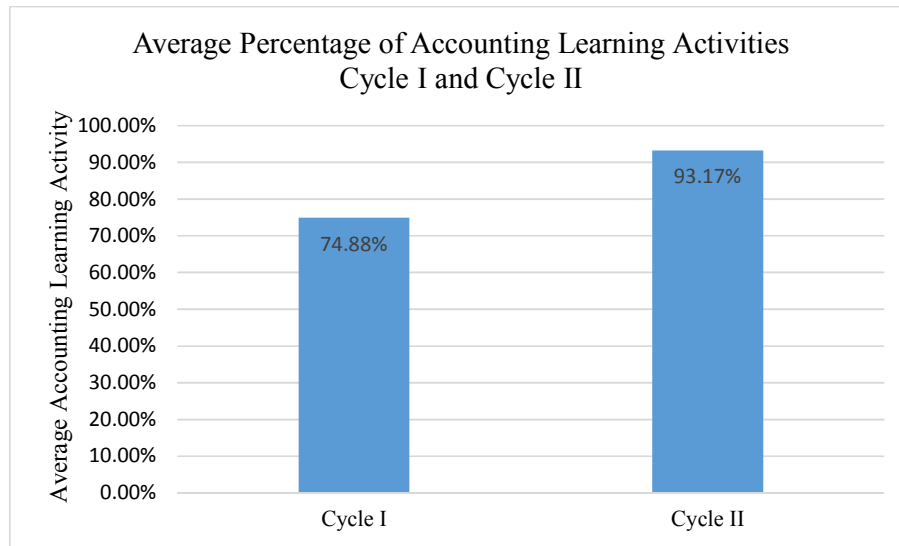


Figure 6. Chart Average Percentage of Accounting Learning Activities Cycle I and Cycle II

The tables and figures above show that in each cycle there is an increase in students Accounting Learning Activity. The Average Score Student Accounting Learning Activity in the cycle I was 74.88%. This score is obtained from the Score Student Accounting Learning Activity from every aspect contained in the predetermined indicators. The average score in the cycle I has not reached the specified minimum criteria of 75%, so the action is continued again until the cycle II so that there is an increase in Student Accounting Learning Activities. After Cycle II action, the average Student Accounting Learning Activity score increased to 93.17%. The score has reached the specified minimum criteria. The results above also show that there was an increase in the average score of Student Accounting Learning Activities from cycle I to cycle II by 18.29%.

Based on the data that has been obtained, it can be continued to the next stage that is conclusions, both in overall Student Accounting Learning Activities and the surrounding indicators.

a. Read accounting subject matter

Students' activities in reading accounting learning materials increased by 20.84% from the first cycle by 77.08% in the second cycle to 97.92%. This increase occurred because in cycle II students wanted to master the material first and try to find out what material they would learn that day. By reading the material first, it can make it easier for students to understand the teacher's explanation.

b. Pay attention to the explanation related to the accounting subject matter that was delivered by the teacher

Student activities in paying attention to explanations related to accounting subject matter delivered by teachers experienced an increase of 12.50% from the first cycle of 84.38% in the second cycle increased to 96.88%. This increase occurs because in cycle II the teacher places emphasis on additional material that is not available in modules and is delivered more easily to be understood so students can be more focused in paying attention to the teacher's explanation.

c. Asking questions related to the accounting subject matter presented by the teacher

Student activities in asking questions related to the subject matter delivered by the teacher experienced an increase of 32.29% from the

first cycle of 51.04% in the second cycle increased to 83.33%. This increase occurred because in cycle II many students actively asked questions to the teacher about things in the material they did not understand. Students' Accounting Learning Activities when viewed on this indicator experienced a fairly high increase from cycle I. Even so, this indicator got the lowest score both in cycle I and cycle II. But in the second cycle the score that is owned is equal to the activity score of students recording accounting subject matter.

- d. Provide opinions, suggestions and responses related to accounting subject matter when learning activities take place

Student activities in giving opinions, suggestions and responses related to accounting subject matter at the time of learning activities experienced an increase of 16.67% from the first cycle of 75% in the second cycle increased to 91.67%. This increase occurs because in cycle II many students who actively ask questions therefore activities provide opinions, suggestions and responses also increase directly proportional to the existing questions.

- e. Have group discussions

Student activities in conducting group discussions increased by 13.54% from the first cycle of 86.46% in the second cycle increased to 100%. This increase occurs because in cycle II the teacher optimizes his role to guide students so that they actively participate so that they can take part in group discussions according to the subject matter given.

Student activity in conducting group discussions is an activity that has the highest score both in cycle I and cycle II.

- f. Listen to the teacher's explanation regarding accounting subject matter during learning

Student activities in listening to teacher explanations related to accounting subject matter increased by 23.96% from the first cycle of 68.75% in the second cycle increased to 92.71%. This increase occurs because in the second cycle more students already have self-awareness to listen to the teacher's explanation carefully. This is because the material taught greatly supports students' understanding in the learning process with the Numbered Heads Together (NHT) model.

- g. Record the accounting subject matter submitted

Student activities in recording accounting subject matter increased by 20.83% from the first cycle of 62.50% in the second cycle increased to 83.33%. This increase occurs because in the second cycle the teacher intentionally added some material in the delivery which was not found in the module owned by the students.

- h. Work on problem exercises and present

Student activities in recording accounting subject matter increased by 13.55% from the first cycle of 83.33% in the second cycle increased to 96.88%. This increase occurs because in cycle II students are able to work on all the questions in accordance with a predetermined time. In cycle II students were more courageous to present the results

of their discussion compared to cycle I. Accounting Learning Activities Students with the Numbered Heads Together (NHT) type of cooperative learning model in this indicator experienced an increase.

i. Participate in solving problems

Student activities in recording accounting subject matter increased by 10.41% from the first cycle of 85.42% in the second cycle increased to 95.83%. This increase was shown that in cycle II students were better able to complete the assignments given on time and based on observations all students in the group took an active role in completing their assignments and dared to actively participate in delivering the results of their assignments. Accounting Learning Activities Students with the Numbered Heads Together (NHT) type of cooperative learning model in this indicator have increased.

Based on the results of this study it can be concluded that the application of the Cooperative Learning Model Numbered Heads Together (NHT) type can increase Students Accounting Learning Activities of Class XII Accounting 2 in SMK N 2 Purworejo Academic Year 2018/2019 with Accounting Learning Activities Students reach a minimum of 75%. This is in line with E. Mulyasa (2011: 106) who argues that learning is said to be successful and of quality if all or at least most (75%) of students are actively involved, both physically, mentally and socially in learning. In addition, the scores obtained have also reached the minimum criteria for student activity scores determined by SMK

N 2 Purworejo which is 79. Thus, the action hypothesis in this study is stated to have been tested.

The results showed that the opinions expressed by Sanjaya (2013: 249-250) about the advantages of Cooperative Learning Strategies can make students more active and no longer rely on information obtained only from the teacher as evidenced by indicators asking questions related to accounting learning material delivered by the teacher get the lowest score in both cycles. That shows, students already more able to learn independently. In this research it can also be seen using the Numbered Heads Together type of learning model, in accordance with the opinion of the inventor of Numbered Heads Together, namely Kagan, Numbered Heads Together can increase cooperation between students and increase their oral activities. Therefore, this study can prove that the Numbered Heads Together learning model can be applied in classroom learning including accounting learning.

### **C. Research Limitation**

Implementation of research with the Implementation of Cooperative Learning Models Numbered Heads Together (NHT) Type to Increase Accounting Learning Activities Students of Class XII Accounting 2 SMK N 2 Purworejo Academic Year 2018/2019 has several limitations. The limitations of the study include the following:

1. Indicator Criteria Learning Activities Accounting that is used as a guide to observation is still based on judgment. This is because there is no theory that

states clearly and in detail about the criteria of each indicator of Accounting Learning Activity that is measured.

2. Oral activity has not reflected the true Accounting Learning Activity. When the teacher asks questions, many students raise their hands to answer, but because of time constraints, not all students are given the opportunity to answer.
3. Based on the indicator theory used, there are 8 indicators of Accounting Learning Activities. However, the researchers only modified 5 indicators in this study.
4. In this research didn't discuss more deeply the reason students could get the lowest score.
5. Group division based on students' daily test scores

## **CHAPTER V**

### **CONCLUSIONS AND SUGGESTIONS**

#### **A. Conclusions**

Based on the results of research and discussion, it can be concluded that the Implementation of Cooperative Learning Model Numbered Heads Together (NHT) can improve Students Accounting Learning Activities of Class XII Accounting 2 in SMK N 2 Purworejo Academic Year 2018/2019.

Increasing Accounting Learning Activities can be seen from the increase in the average score of Accounting Learning Activities from cycle I to cycle II and has reached the minimum specified criteria that is equal to  $\geq 75\%$ . The percentage score of the average Accounting Learning Activity was 74.88% in the first cycle and 93.17% in the second cycle. An increase from cycle I to cycle II was 18.29%.

There are 9 criteria for Accounting Learning Activities in this research and the nine criteria have reached the specified minimum criteria of 75%. In addition, individually the Accounting Learning Activity score obtained by each student has also reached a minimum criteria of 75%.

#### **B. Suggestions**

Based on the results of the research and conclusions obtained, then to improve the Accounting Learning Activity with the application of the Numbered Heads Together (NHT) Cooperative Learning Model, some suggestions are given as follows:



1. For Accounting teachers at SMK N 2 Purworejo:
  - a. The need for innovation in the implementation of the learning process.  
The selection of learning methods must be adapted to the characteristics and abilities of students, so that teaching and learning can be carried out smoothly.
  - b. The teacher can apply the Cooperative Learning Type Numbered Heads Together (NHT) Model as an alternative accounting learning to improve Accounting Learning Activities, due to an increase in Accounting Learning Activities after applying learning models as evidenced by the results of this research.
2. For Further Researchers
  - a. It is expected to be able to improve the aspects observed in learning activities so that it can show an increase in overall Accounting Learning Activities.
  - b. Other researchers should do more detailed learning planning, especially the allocation of time allocation in each learning activity. In addition, it is better to also coordinate more with teachers and observers so that the implementation can run smoothly and comprehensively.
  - c. It is hoped that it can further enhance student activity in asking questions related to the subject matter delivered by the teacher by giving more rewards to students who are actively asking questions or giving outline explanations.

- d. Other researchers must do more to find out deeply in the reason students can get the lowest score. It can be done by interviewing students or distributing questionnaires after learning is done using Numbered Heads Together learning model
- e. If you research about student activities, the division of groups must also be based on the scores of student activities.

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## APPENDICES

### Appendix 1. Guidelines for Observation and Technique of Scoring

#### **PEDOMAN OBSERVASI DAN TEKNIK PENSKORAN AKTIVITAS BELAJAR AKUNTANSI SISWA KELAS XII AKUNTANSI 2 SMK NEGERI 2 PURWOREJO**

No	Indikator Aktivitas Belajar Akuntansi	Kriteria	Skor
1	Membaca materi pelajaran akuntansi	Aktif: siswa membaca materi pelajaran akuntansi, baik itu modul atau buku paket atas dasar kemauannya sendiri	3
		Cukup aktif: siswa membaca materi pelajaran akuntansi, baik itu modul atau buku paket setelah mendapat perintah dari guru.	2
		Tidak aktif: siswa tidak membaca materi pelajaran akuntansi.	1
2	Memperhatikan penjelasan terkait materi pelajaran akuntansi yang disampaikan guru.	Aktif: siswa selalu memperhatikan penjelasan guru selama pembelajaran dan tidak berbicara dengan temannya.	3
		Cukup aktif: siswa memperhatikan penjelasan guru selama pembelajaran namun terkadang diselingi dengan kegiatan di luar pembelajaran seperti berbicara dengan temannya membahas	2

		hal di luar topik pembelajaran, menggunakan <i>gadget</i> untuk keperluan diluar topik pembelajaran atau hal lain seperti makan di kelas.	
		Tidak aktif: siswa tidak memperhatikan penjelasan materi dari guru saat pembelajaran.	1
3	Mengajukan pertanyaan terkait materi pelajaran akuntansi yang disampaikan oleh guru.	Aktif: siswa mengajukan pertanyaan kepada guru pada saat kegiatan diskusi berlangsung sebanyak lebih dari satu kali.	3
		Cukup aktif: siswa mengajukan pertanyaan kepada guru saat pembelajaran berlangsung sebanyak satu kali	2
		Tidak aktif: siswa tidak mengajukan pertanyaan kepada guru saat pembelajaran berlangsung	1
4	Memberikan pendapat, saran dan tanggapan terkait materi pelajaran akuntansi pada saat	Aktif: siswa memberikan pendapat, saran dan tanggapan terkait materi pelajaran akuntansi sebanyak lebih dari satu kali pada saat proses pembelajaran berlangsung.	3

	kegiatan pembelajaran berlangsung	Cukup aktif: siswa memberikan pendapat, saran dan tanggapan terkait materi pelajaran akuntansi sebanyak satu kali pada saat proses pembelajaran berlangsung.	2
		Tidak aktif: siswa tidak memberikan pendapat, saran dan tanggapan terkait materi pelajaran akuntansi pada saat proses pembelajaran berlangsung.	1
5	Melakukan diskusi kelompok	Aktif: siswa berdiskusi dengan temannya mengenai materi pelajaran akuntansi selama sesi diskusi berlangsung.	3
		Cukup aktif: siswa berdiskusi dengan temannya mengenai materi pelajaran akuntansi selama lebih dari setengah jalannya sesi diskusi.	2
		Tidak aktif: siswa tidak berdiskusi dengan temannya mengenai materi pelajaran akuntansi selama sesi diskusi berlangsung.	1
6	Mendengarkan penjelasan guru terkait materi	Aktif: siswa selalu mendengarkan penjelasan yang disampaikan oleh guru	3

	pelajaran akuntansi pada saat pembelajaran	terkait materi pelajaran akuntansi saat proses pembelajaran	
		Cukup aktif: siswa mendengarkan penjelasan terkait materi pelajaran akuntansi namun terkadang bersenda gurau dengan temannya membahas hal diluar materi pembelajaran	2
		Tidak aktif: siswa tidak mendengarkan penjelasan yang disampaikan oleh guru terkait materi pembelajaran akuntansi saat proses pembelajaran	1
7	Mencatat materi pelajaran akuntansi yang disampaikan	Aktif: siswa mencatat materi pelajaran akuntansi yang disampaikan atas dasar kemauannya sendiri	3
		Cukup aktif: siswa mencatat materi pelajaran akuntansi yang disampaikan setelah mendapat perintah dari guru	2
		Tidak aktif: siswa tidak mencatat materi pelajaran akuntansi yang disampaikan	1
8	Mengerjakan latihan soal dan mempresentasikan	Aktif: siswa mengerjakan seluruh soal yang diberikan oleh guru dan mempresentasikan sesuai waktu yang telah ditentukan	3



		Cukup aktif: siswa mengerjakan lebih dari setengah jumlah soal yang diberikan oleh guru sesuai waktu yang telah ditentukan	2
		Tidak aktif: siswa mengerjakan kurang dari setengah jumlah soal yang diberikan oleh guru sesuai waktu yang telah ditentukan	1
9	Berpartisipasi dalam memecahkan permasalahan	Aktif: siswa aktif berpartisipasi dalam memecahkan permasalahan dibuktikan dengan ketika sesi diskusi, siswa tersebut berada dalam kelompoknya dan ketika siswa tersebut mendapat giliran mengerjakan di depan kelas, siswa tersebut dapat menjelaskan hasil diskusi kelompoknya dengan baik	3
		Cukup aktif: siswa kurang berpartisipasi dalam memecahkan permasalahan dibuktikan dengan ketika sesi diskusi, siswa tersebut berada dalam kelompoknya tetapi ketika siswa tersebut mendapat giliran mengerjakan di depan kelas, siswa tersebut tidak	2

		dapat menjelaskan hasil diskusi kelompoknya	
		Tidak aktif: siswa tidak berpartisipasi dalam memecahkan permasalahan karena melaksanakan kegiatan lain diluar materi pembelajaran	1

## Appendix 2. Observation Sheet for Accounting Learning Activities

**LEMBAR OBSERVASI AKTIVITAS BELAJAR AKUNTANSI**  
**SISWA KELAS XII AKUNTANSI 2 SMK NEGERI 2 PURWOREJO**

[illegible]

Appendix 3. Field Note Format

**CATATAN LAPANGAN**  
**SIKLUS...**

Hari, tanggal :

Jam ke :

Materi Pokok :

Jumlah Siswa :

Catatan :

.....

.....

.....

.....

.....

.....

.....

.....

.....

Purworejo, November 2018

Peneliti

Yanisa Prima Larasati

NIM. 15803241003

## Appendix 4. Division of Groups

## DAFTAR NILAI

Nama Sekolah	: SMK Negeri 2 Purworejo	Kelas	: XII AK 2
Mata Pelajaran	: Akuntansi Keuangan	Semester	: 1
Standar Kompetensi	: Ulangan Harian, Tgl :	KKM	: 79

No	NIS	Nama	Nilai
1	15406	Ahmad Amirudin	42
2	15407	Sri Astuti	52
3	15408	Arinda Kurnia Fatma Sari	54
4	15409	Deny Alfiyanto	56
5	15410	Diah Pitaloka	62
6	15411	Dwi Tyas Wulandari	62
7	15412	Eka Zulfa Fadhhilah	62
8	15413	Elsya	72
9	15414	Elvina Puspitaningrum	57
10	15415	Falya Hasanah	50
11	15416	Fani Anggreka Sari	52
12	15417	Fitri Handayani	52
13	15418	Fitri Isfiyani	92
14	15419	Lia Handayani	90
15	15420	Melda Slaviani	46
16	15421	Mey Diana	62
17	15422	Mia Rismawati	62
18	15423	Nabila	50
19	15424	Nisa Nur Rachmawati	52

20	15425	Nugraheni Susilawati	62
21	15426	Nur Khafidhoh	63
22	15427	Qurroh Aini	90
23	15428	Riska Agustin	52
24	15429	Septi Retno Astrini	90
25	15430	Siti Choirummunawaroh	45
26	15431	Siti Fatimah	90
27	15432	Sri Suprapti	62
28	15433	Sulisty Puspita Sari	62
29	15434	Tiara Nurul Khasanah	62
30	15435	Tsalits Rofiiqoh	92
31	15436	Uswatun Hasanah	90
32	15437	Yuli Ernawati	66
Nilai Tertinggi			92
Nilai Terendah			42
Rata-rata			64,16

Purworejo, September 2018

Guru Mata Pelajaran

Retno Partiningsih, S.Pd.

NIP 19640624 198811 2 001

**DAFTAR KATEGORI KELOMPOK SISWA**  
**KELAS XII AKUNTANSI 2 SMK N 2 PURWOREJO**

<b>No</b>	<b>NIS</b>	<b>Nama</b>	<b>Nilai</b>	<b>Keterangan</b>	<b>Kategori Kelompok</b>
1	15418	Fitri Isfiyani	92	Tuntas	Atas
2	15435	Tsalits Rofiiqoh	92	Tuntas	Atas
3	15419	Lia Handayani	90	Tuntas	Atas
4	15427	Qurroh Aini	90	Tuntas	Atas
5	15429	Septi Retno Astrini	90	Tuntas	Atas
6	15431	Siti Fatimah	90	Tuntas	Atas
7	15436	Uswatun Hasanah	90	Tuntas	Atas
8	15413	Elsya	72	Belum Tuntas	Sedang
9	15437	Yuli Ernawati	66	Belum Tuntas	Sedang
10	15426	Nur Khafidhoh	63	Belum Tuntas	Bawah
11	15410	Diah Pitaloka	62	Belum Tuntas	Bawah
12	15411	Dwi Tyas Wulandari	62	Belum Tuntas	Bawah
13	15412	Eka Zulfa Fadhhilah	62	Belum Tuntas	Bawah
14	15421	Mey Diana	62	Belum Tuntas	Bawah
15	15422	Mia Rismawati	62	Belum Tuntas	Bawah
16	15425	Nugraheni Susilawati	62	Belum Tuntas	Bawah
17	15432	Sri Suprapti	62	Belum Tuntas	Bawah

18	15433	Sulistiy Puspita Sari	62	Belum Tuntas	Bawah
19	15434	Tiara Nurul Khasanah	62	Belum Tuntas	Bawah
20	15414	Elvina Puspitaningrum	57	Belum Tuntas	Bawah
21	15409	Deny Alfiyanto	56	Belum Tuntas	Bawah
22	15408	Arinda Kurnia Fatma Sari	54	Belum Tuntas	Bawah
23	15407	Sri Astuti	52	Belum Tuntas	Bawah
24	15416	Fani Anggreka Sari	52	Belum Tuntas	Bawah
25	15417	Fitri Handayani	52	Belum Tuntas	Bawah
26	15424	Nisa Nur Rachmawati	52	Belum Tuntas	Bawah
27	15428	Riska Agustin	52	Belum Tuntas	Bawah
28	15415	Falya Hasanah	50	Belum Tuntas	Bawah
29	15423	Nabila	50	Belum Tuntas	Bawah
30	15420	Melda Slaviani	46	Belum Tuntas	Bawah
31	15430	Siti Choirummunawaroh	45	Belum Tuntas	Bawah
32	15406	Ahmad Amirudin	42	Belum Tuntas	Bawah



**DAFTAR PENGELOMPOKAN SISWA SIKLUS I DAN II**  
**KELAS XII AKUNTANSI 2 SMK N 2 PURWOREJO**

No	Nama Siswa	Kategori Kelompok	Nama Kelompok
1	Diah Pitaloka	Bawah	1
2	Fani Anggre S	Bawah	
3	Fitri Isfiyani	Atas	
4	Nugraheni S	Bawah	
5	Fitri Handayani	Bawah	2
6	Lia Handayani	Atas	
7	Nur Khafidhoh	Bawah	
8	Tiara Nurul K	Bawah	
9	Falya Hasanah	Bawah	3
10	Nisa Nur R	Bawah	
11	Qurroh Aini	Atas	
12	Yuli Ernawati	Sedang	
13	Ahmad Amirudin	Bawah	4
14	Sri Astuti	Bawah	
15	Dwi Tyas W	Bawah	
16	Septi Retno A	Atas	
17	Siti Choirum	Bawah	5
18	Siti Fatimah	Atas	
19	Sri Suprapti	Bawah	
20	Sulistiy Puspita S	Bawah	

21	Deny Alfiyanto	Bawah	6
22	Eka Zulfa F	Bawah	
23	Nabila	Bawah	
24	Tsalits Rofiiqoh	Atas	
25	Elvina P	Bawah	7
26	Melda Slaviani	Bawah	
27	Mey Diana	Bawah	
28	Uswatun Hasanah	Atas	
29	Arinda Kurnia F	Bawah	8
30	Elsya	Sedang	
31	Mia Rismawati	Bawah	
32	Riska Agustin	Bawah	

Appendix 5. Student Attendance List

**DAFTAR HADIR PESERTA DIDIK**

Kelas: XII AK 2

Mata Pelajaran : Akuntansi Keuangan

Semester/Bulan : I/ November

Guru Mata Pelajaran :

Tahun Pelajaran : 2018/2019

No	NIS	Nama Peserta Didik	L/P	Pertemuan ke / Tanggal		Keterangan		
				Pertama 15 Nov 2018	Kedua 22 Nov 2018	S	I	A
1	15406	Ahmad Amirudin	L	✓	✓			
2	15407	Sri Astuti	P	✓	✓			
3	15408	Arinda Kurnia Fatma Sari	P	✓	✓			
4	15409	Deny Alfianto	L	✓	✓			
5	15410	Diah Pitaloka	P	✓	✓			
6	15411	Dwi Tyas Wulandari	P	✓	✓			
7	15412	Eka Zulfa Fadhhilah	P	✓	✓			
8	15413	Elsya	P	✓	✓			
9	15414	Elvina Puspitaningrum	P	✓	✓			
10	15415	Falya Hasanah	P	✓	✓			
11	15416	Fani Anggrea Sari	P	✓	✓			
12	15417	Fitri Handayani	P	✓	✓			
13	15418	Fitri Isfiyani	P	✓	✓			
14	15419	Lia Handayani	P	✓	✓			
15	15420	Melda Slaviani	P	✓	✓			
16	15421	Mey Diana	P	✓	✓			
17	15422	Mia Rismawati	P	✓	✓			

18	15423	Nabila	P	✓	✓			
19	15424	Nisa Nur Rachmawati	P	✓	✓			
20	15425	Nugraheni Susilawati	P	✓	✓			
21	15426	Nur Khafidhoh	P	✓	✓			
22	15427	Qurroh Aini	P	✓	✓			
23	15428	Riska Agustin	P	✓	✓			
24	15429	Septi Retno Astrini	P	✓	✓			
25	15430	Siti Choirummunawaroh	P	✓	✓			
26	15431	Siti Fatimah	P	✓	✓			
27	15432	Sri Suprapti	P	✓	✓			
28	15433	Sulisty Puspita Sari	P	✓	✓			
29	15434	Tiara Nurul Khasanah	P	✓	✓			
30	15435	Tsalits Rofiiqoh	P	✓	✓			
31	15436	Uswatun Hasanah	P	✓	✓			
32	15437	Yuli Ernawati	P	✓	✓			

## Appendix 6. Syllabus

### SILABUS MATA PELAJARAN

Nama Sekolah : SMK Negeri 2 Purworejo

Bidang Keahlian : Bisnis dan Manajemen

Pogram Keahlian : Akuntansi dan Keuangan

Kompetensi Keahlian : Akuntansi dan Keuangan Lembaga (C3)

Mata Pelajaran : Akuntansi Keuangan

Kelas / Semester : XII / 1

Durasi (Waktu) : 102 JP @45 menit

KI-3 (Pengetahuan) : Memahami, menerapkan, menganalisis, dan mengevaluasi tentang pengetahuan faktual, konseptual, operasional dasar, dan metakognitif sesuai dengan bidang dan lingkup kerja *Akuntansi dan Keuangan Lembaga* pada tingkat teknis, spesifik, detil, dan kompleks, berkenaan dengan ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam konteks pengembangan potensi diri sebagai bagian dari keluarga, sekolah, dunia kerja, warga masyarakat nasional, regional, dan internasional.

KI-4 (Keterampilan) : Melaksanakan tugas spesifik dengan menggunakan alat, informasi, dan prosedur kerja yang lazim dilakukan serta memecahkan masalah sesuai dengan bidang *Akuntansi dan Keuangan Lembaga*. Menampilkan kinerja di bawah bimbingan dengan mutu dan kuantitas yang terukur sesuai dengan standar kompetensi kerja.

Menunjukkan keterampilan menalar, mengolah, dan menyaji secara efektif, kreatif, produktif, kritis, mandiri, kolaboratif, komunikatif, dan solutif dalam ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian	Sumber Belajar
3.13 Menerapkan asset tetap.	3.13.1 Menjelaskan pengertian asset tetap 3.13.2 Menjelaskan karakteristik asset tetap 3.13.3 Mengidentifikasi jenis-jenis asset tetap	Aktiva tetap: 1. Pengertian aktiva tetap 2. Klasifikasi aktiva tetap 3. Penilaian aktiva tetap	6	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang asset tetap.  <b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah asset tetap	Pengetahuan : • Tes tertulis • Penugasan  Keterampilan : • Portofolio/ Laporan tertulis individu/ kelompok	Buku Akuntansi untuk SMK kelas XII
4.13 Melakukan pencatatan asset tetap.	4.13.1 Membuat daftar asset tetap					

				<p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang asset tetap</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang asset tetap</li> <li>• menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b> Menyampaikan laporan tentang penjualan angsuran dan mempresentasikannya</p>		
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				dalam bentuk tulisan dan lisan		
3.14 Menerapkan metode penyusutan asset tetap dan pencatatannya.	3.14.1 Menjelaskan pengertian penyusutan asset tetap 3.14.2 Menjelaskan sebab dan alasan penyusutan asset tetap 3.14.3 Mengidentifikasi faktor-faktor penyusutan	Penyusutan asset tetap: 1. Pengertian depresiasi 2. Penentuan besarnya depresiasi 3. Metode-metode depresiasi aktiva tetap	9	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang penyusutan asset tetap  <b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah penyusutan asset tetap  <b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang penyusutan asset tetap	Pengetahuan : • Tes tertulis • Penugasan  Keterampilan : • Portofolio/ Laporan tertulis individu/ kelompok	Buku Akuntansi untuk SMK kelas XII
4.14 Melakukan pencatatan penyusutan asset tetap.	3.14.4 Mengidentifikasi metode penyusutan  4.14.1 Menentukan metode penyusutan asset tetap 4.14.2 Menghitung nilai penyusutan asset tetap 4.14.3 Membuat daftar penyusutan asset tetap					



				<b>Asosiasi</b> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang penyusutan asset tetap</li> <li>• menyimpulkan keseluruhan materi</li> </ul> <b>Komunikasi</b> Menyampaikan laporan tentang penyusutan asset tetap dan mempresentasikannya dalam bentuk tulisan dan lisan		
3.15 Mengevaluasi pengeluaran untuk pemeliharaan/pengembang	3.15.1 Mengevaluasi pengeluaran untuk pemeliharaan asset tetap	Pengeluaran pemeliharaan, pengembangan dan	6	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun	Pengetahuan : <ul style="list-style-type: none"> <li>• Tes tertulis</li> <li>• Penugasan</li> </ul>	Buku Akuntansi untuk

an asset tetap dan penghentian asset tetap.	3.15.2 Mengevaluasi pengeluaran untuk pengembangan asset tetap	pemberhentian asset tetap:		sumber lain tentang Pengeluaran pemeliharaan, pengembangan dan pemberhentian asset tetap	Keterampilan : • Portofolio/ Laporan tertulis individu/ kelompok	SMK kelas XII
4.15 Membuat keputusan pengeluaran untuk pemeliharaan/pengembangan asset tetap dan penghentian asset tetap.	3.15.3 Mengevaluasi penghentian asset tetap  4.15.1 Mencatati pengeluaran untuk pemeliharaan asset tetap 4.15.2 Mencatat pengeluaran untuk pengembangan asset tetap 4.15.3 Mencatat penghentian asset tetap	1. Pencatatan transaksi penjualan aktiva tetap  2. Pencatatan penghentian aktiva tetap karena kerusakan  3. Pencatatan transaksi pertukaran dengan aktiva lain  4. Penghentian aktiva tetap karena habis masa penggunaannya		<b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Pengeluaran pemeliharaan, pengembangan dan pemberhentian asset tetap  <b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang		

		5. Pengeluaran untuk pemeliharaan 6. Pengeluaran untuk reparasi 7. Pengeluaran untuk mengganti komponen yang rusak 8. Pengeluaran untuk perbaikan 9. Pengeluaran untuk penambahan		Pengeluaran pemeliharaan, pengembangan dan pemberhentian asset tetap  <b>Asosiasi</b> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang Pengeluaran pemeliharaan, pengembangan dan pemberhentian asset tetap</li> <li>• menyimpulkan keseluruhan materi</li> </ul>		
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				<b>Komunikasi</b> Menyampaikan laporan tentang Pengeluaran pemeliharaan, pengembangan dan pemberhentian asset tetap dan mempresentasikannya dalam bentuk tulisan dan lisan		
3.16 Menganalisis pencatatan beban deplesi asset tetap berupa sumber daya alam.	3.16.1 Menganalisis pengertian beban deplesi 3.16.2 Menganalisis metode perhitungan deplesi 3.16.3 Menganalisis perhitungan beban deplesi pada asset tetap berupa sumber daya alam	Deplesi asset tetap berupa sumber daya alam: 1. Biaya-biaya aktiva tetap sumber daya alam	9	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Deplesi asset tetap berupa sumber daya alam	Pengetahuan : • Tes tertulis • Penugasan  Keterampilan : • Portofolio/ Laporan tertulis	Buku Akuntansi untuk SMK kelas XII
4.16 Melakukan pencatatan beban deplesi						

asset tetap berupa sumber daya alam.	<p>4.16.1 Menganalisis pengertian beban deplesi</p> <p>4.16.2 Menganalisis metode perhitungan deplesi</p> <p>4.16.3 Menganalisis perhitungan beban deplesi pada asset tetap berupa sumber daya alam</p>	<p>2. Pencatatan biaya aktiva tetap sumber daya alam</p> <p>3. Penentuan dan pencatatan deplesi</p>	<p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Deplesi asset tetap berupa sumber daya alam</p> <p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Deplesi asset tetap berupa sumber daya alam</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang Deplesi asset tetap</li> </ul>	individu/ kelompok	
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				berupa sumber daya alam • menyimpulkan keseluruhan materi  <b>Komunikasi</b> Menyampaikan laporan tentang Deplesi asset tetap berupa sumber daya alam dan mempresentasikannya dalam bentuk tulisan dan lisan		
3.17 Menganalisis asset tetap tidak berwujud serta amortisasinya.	3.17.1 Menganalisis pengertian asset tetap tidak berwujud 3.17.2 Menganalisis jenis asset tetap tidak berwujud	Aset tetap tidak berwujud: 1. Pengertian dan karakteristik	6	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Aset tetap tidak berwujud	Pengetahuan : • Tes tertulis • Penugasan  Keterampilan :	Buku Akuntansi untuk SMK kelas XII

<p>4.17 Melakukan pencatatan asset tetap tidak berwujud serta amortisasinya.</p>	<p>3.17.3 Menganalisis perhitungan amortisasi asset tetap tidak berwujud</p> <p>4.17.1 Menjelaskan pengertian asset tetap tidak berwujud</p> <p>4.17.2 Menyebutkan jenis asset tetap tidak berwujud</p> <p>4.17.3 Menghitung amortisasi asset tetap tidak berwujud</p>	<p>aktiva tidak berwujud</p> <p>2. Jenis-jenis aktiva tetap tidak berwujud</p> <p>3. Penentuan dan pencatatan amortisasi aktiva tidak berwujud</p> <p>4. Penyajian aktiva tetap tidak berwujud dalam neraca</p>		<p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Aset tetap tidak berwujud</p> <p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Aset tetap tidak berwujud</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang Aset tetap tidak berwujud</li> <li>• menyimpulkan keseluruhan materi</li> </ul>	<p>• Portofolio/ Laporan tertulis individu/ kelompok</p>	
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				<b>Komunikasi</b> Menyampaikan laporan tentang Aset tetap tidak berwujud dan mempresentasikannya dalam bentuk tulisan dan lisan		
3.19 Menerapkan pencatatan penerbitan utang obligasi.	3.19.1 Menjelaskan pengertian utang obligasi 3.19.2 Menganalisis jenis obligasi 3.19.3 Menganalisis perhitungan dan pencatatan obligasi	Penerbitan utang obligasi: 1. Pengertian dan karakteristik utang obligasi 2. Jenis-jenis obligasi 3. Prosedur pencatatan utang obligasi	24	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Penerbitan utang obligasi  <b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Penerbitan utang obligasi	Pengetahuan : • Tes tertulis • Penugasan  Keterampilan : • Portofolio/ Laporan tertulis individu/ kelompok	Buku Akuntansi untuk SMK kelas XII
4.19 Melakukan pencatatan penerbitan utang obligasi.	4.19.1 Menyebutkan pengertian utang obligasi 4.19.2 Menyebutkan jenis obligasi 4.19.3 Menghitung dan mencatat penerbitan obligasi					



				<p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Penerbitan utang obligasi</p> <p><b>Asosiasi</b> • menganalisis dan menyimpulkan informasi tentang Penerbitan utang obligasi • menyimpulkan keseluruhan materi</p> <p><b>Komunikasi</b> Menyampaikan laporan tentang Penerbitan utang obligasi dan mempresentasikannya</p>		
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				dalam bentuk tulisan dan lisan		
3.21 Menganalisis berbagai jenis modal perusahaan (Perbedaan Modal perorangan, firma, PT, CV, dan Koperasi).	3.21.1 Menjelaskan pencatatan modal perusahaan perorangan 3.21.1.1 Menjabarkan pengertian dan karakteristik perusahaan perseorangan	1. Perusahaan perseorangan: <ul style="list-style-type: none"> <li>Pengertian dan karakteristik perusahaan perseorangan</li> <li>Kelebihan dan kekurangan perusahaan perseorangan</li> <li>Permodalan perusahaan perseorangan</li> </ul>	42	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Akuntansi persekutuan  <b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Akuntansi persekutuan  <b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Akuntansi persekutuan	Pengetahuan : • Tes tertulis • Penugasan  Keterampilan : • Portofolio/ Laporan tertulis individu/ kelompok	Buku Akuntansi untuk SMK kelas XII
4.21 Melakukan pencatatan modal perusahaan (Modal perorangan, firma, PT, CV, dan Koperasi)	3.21.1.2 Menjabarkan kelebihan dan kekurangan perusahaan perseorangan 3.21.1.3 Menjabarkan permodalan perusahaan perseorangan	2. Perusahaan persekutuan firma:				

	<p>3.21.2 Menjelaskan pencatatan modal perusahaan firma</p> <p>3.21.2.1 Menjabarkan pengertian dan karakteristik persekutuan firma</p> <p>3.21.2.2 Menjabarkan bentuk-bentuk persekutuan</p> <p>3.21.2.3 Menjabarkan Kelebihan dan kekurangan persekutuan firma</p> <p>3.21.2.4 Menjabarkan perjanjian persekutuan firma</p> <p>3.21.2.5 Menjabarkan permodalan persekutuan firma</p>	<ul style="list-style-type: none"> <li>• Pengertian dan karakteristik persekutuan firma</li> <li>• Bentuk-bentuk persekutuan</li> <li>• Kelebihan dan kekurangan persekutuan firma</li> <li>• Perjanjian persekutuan firma</li> <li>• Permodalan persekutuan firma <ul style="list-style-type: none"> <li>– Pembukuan akuntansi</li> </ul> </li> </ul>		<p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang Akuntansi persekutuan</li> <li>• menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b></p> <p>Menyampaikan laporan tentang Akuntansi persekutuan dan mempresentasikannya dalam bentuk tulisan dan lisan</p>		
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	3.21.2.5.1 Menjelaskan pembukuan akuntansi jika kedua sekutu belum memiliki usaha	jika kedua sekutu belum memiliki usaha – Pembukuan				
	3.21.2.5.2 Menjelaskan pembukuan akuntansi jika salah satu sekutu sudah memiliki usaha	akuntansi jika salah satu sekutu sudah memiliki usaha – Pembukuan				
	3.21.2.5.3 Menjelaskan pembukuan akuntansi jika kedua sekutu sudah memiliki usaha	akuntansi jika kedua sekutu sudah memiliki usaha				

	<p>3.21.2.5.4 Menjelaskan pembukuan akuntansi jika ada sekutu baru yang masuk</p> <p>3.21.2.5.5 Menjelaskan pembukuan akuntansi jika ada sekutu yang keluar</p> <p>3.21.2.6 Menjabarkan pembagian laba/rugi persekutuan firma</p> <p>3.21.2.7 Menjabarkan likuidasi persekutuan firma</p>	<ul style="list-style-type: none"> <li>– Pembukuan akuntansi jika ada sekutu baru yang masuk</li> <li>– Pembukuan akuntansi jika ada sekutu yang keluar</li> <li>• Pembagian laba/rugi persekutuan firma</li> <li>• Likuidasi persekutuan firma</li> </ul>				
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	<p>3.21.3 Menjelaskan pencatatan modal perusahaan CV</p> <p>3.21.3.1 Menjabarkan pengertian dan karakteristik persekutuan CV</p> <p>3.21.3.2 Menjabarkan kelebihan dan kekurangan persekutuan CV</p> <p>3.21.3.3 Menjabarkan permodalan persekutuan CV</p> <p>3.21.4 Menjelaskan pencatatan modal perusahaan PT</p> <p>3.21.4.1 Menjabarkan karakteristik badan usaha perseroan</p>	<p>3. Perusahaan persekutuan CV:</p> <ul style="list-style-type: none"> <li>• Pengertian dan karakteristik persekutuan CV</li> <li>• Kelebihan dan kekurangan persekutuan CV</li> <li>• Permodalan persekutuan CV</li> </ul> <p>4. Perusahaan perseroan:</p> <ul style="list-style-type: none"> <li>• Karakteristik badan usaha perseroan</li> </ul>				
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	<p>3.21.4.2 Menjabarkan jenis-jenis modal saham</p> <p>3.21.4.3 Menjabarkan pencatatan modal saham</p> <p>3.21.5 Menjelaskan pencatatan modal perusahaan koperasi</p> <p>3.21.5.1 Menjabarkan karakteristik badan usaha koperasi</p> <p>3.21.5.2 Menjabarkan klasifikasi modal koperasi</p> <p>3.21.5.3 Menjabarkan pencatatan simpanan anggota</p> <p>3.21.5.4 Menjabarkan perhitungan dan</p>	<ul style="list-style-type: none"> <li>• Jenis-jenis modal saham</li> <li>• Pencatatan modal saham</li> </ul> <p>5. Koperasi:</p> <ul style="list-style-type: none"> <li>• Karakteristik badan usaha koperasi</li> <li>• Klasifikasi modal koperasi</li> <li>• Pencatatan simpanan anggota</li> <li>• Perhitungan dan pencatatan sisa hasil usaha koperasi</li> </ul>				
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	<p>pencatatan sisa hasil usaha koperasi</p> <p>4.21.1 Mencatat modal perusahaan perorangan</p> <p>4.21.1.1 Menyebutkan pengertian dan karakteristik perusahaan perorangan</p> <p>4.21.1.2 Menyebutkan kelebihan dan kekurangan perusahaan perorangan</p> <p>4.21.1.3 Mencatat permodalan perusahaan perorangan</p>					
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	<p>4.21.2 Mencatat modal perusahaan firma</p> <p>4.21.2.1 Menyebutkan pengertian dan karakteristik persekutuan firma</p> <p>4.21.2.2 Menyebutkan bentuk-bentuk persekutuan</p> <p>4.21.2.3 Menyebutkan Kelebihan dan kekurangan persekutuan firma</p> <p>4.21.2.4 Menyebutkan perjanjian persekutuan firma</p> <p>4.21.2.5 Mencatat permodalan persekutuan firma</p>					
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	<p>4.21.2.5.1</p> <p>Mencatat pembukuan akuntansi jika kedua sekutu belum memiliki usaha</p>					
	<p>3.21.2.5.2</p> <p>Mencatat pembukuan akuntansi jika salah satu sekutu sudah memiliki usaha</p>					
	<p>3.21.2.5.3</p> <p>Mencatat pembukuan akuntansi jika kedua sekutu sudah memiliki usaha</p>					
	<p>3.21.2.5.4</p> <p>Mencatat pembukuan akuntansi jika ada</p>					

	<p>sekutu baru yang masuk</p> <p>3.21.2.5.5</p> <p>Mencatat pembukuan akuntansi jika ada sekutu yang keluar</p> <p>4.21.2.6 Membuat perhitungan pembagian laba/rugi persekutuan firma</p> <p>4.21.2.7 Membuat laporan likuidasi persekutuan firma</p> <p>4.21.3 Mencatat modal perusahaan CV</p> <p>4.21.3.1 Menyebutkan pengertian dan karakteristik persekutuan CV</p>					
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	<p>4.21.3.2 Menyebutkan kelebihan dan kekurangan persekutuan CV</p> <p>4.21.3.3 Mencatat permodalan persekutuan CV</p> <p>4.21.4 Mencatat modal perusahaan PT</p> <p>4.21.4.1 Menyebutkan karakteristik badan usaha perseroan</p> <p>4.21.4.2 Menyebutkan jenis-jenis modal saham</p> <p>4.21.4.3 Menghitung pencatatan modal saham</p>					
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	<p>4.21.5 Menjelaskan pencatatan modal perusahaan koperasi</p> <p>4.21.5.1 Menyebutkan karakteristik badan usaha koperasi</p> <p>4.21.5.2 Menyebutkan klasifikasi modal koperasi</p> <p>4.21.5.3 Membuat pencatatan simpanan anggota</p> <p>4.21.5.4 Membuat perhitungan dan pencatatan sisa hasil usaha koperasi</p>					
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Appendix 7. *Rencana Pelaksanaan Pembelajaran Cycle I*

**RENCANA PELAKSANAAN PEMBELAJARAN**

**( RPP )**

Sekolah	: SMK Negeri 2 Purworejo
Mata Pelajaran	: Akuntansi Keuangan
Materi Pokok	: 3.21 Menganalisis berbagai jenis modal perusahaan (Perbedaan Modal perorangan, firma, PT, CV, dan Koperasi).  3. 21.2.6 Menjabarkan pembagian laba/rugi persekutuan firma
Kelas / Semester	: XII / 1 ( Satu )
Alokasi Waktu	: 3 JP x @45 menit

**A. Kompetensi Inti :**

3. Memahami, menerapkan, menganalisis, dan mengevaluasi tentang pengetahuan faktual, konseptual, operasional dasar, dan metakognitif sesuai dengan bidang dan lingkup kerja Akuntansi dan Keuangan Lembaga pada tingkat teknis, spesifik, detil, dan kompleks, berkenaan dengan ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam konteks pengembangan potensi diri sebagai bagian dari keluarga, sekolah, dunia kerja, warga masyarakat nasional, regional, dan internasional.

4. Melaksanakan tugas spesifik dengan menggunakan alat, informasi, dan prosedur kerja yang lazim dilakukan serta memecahkan masalah sesuai dengan bidang Akuntansi dan Keuangan Lembaga. Menampilkan kinerja di bawah bimbingan dengan mutu dan kuantitas yang terukur sesuai dengan standar kompetensi kerja.

Menunjukkan keterampilan menalar, mengolah, dan menyaji secara efektif, kreatif, produktif, kritis, mandiri, kolaboratif, komunikatif, dan solutif dalam ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

Menunjukkan keterampilan mempersepsi, kesiapan, meniru, membiasakan, gerak mahir, menjadikan gerak alami dalam ranah konkret terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

## **B. Kompetensi Dasar**

KOMPETENSI DASAR (PENGETAHUAN)	KOMPETENSI DASAR (KETERAMPILAN)
3.21.Menganalisis berbagai jenis modal perusahaan (Perbedaan Modal perorangan, firma, PT, CV, dan Koperasi).	4.21.Melakukan pencatatan modal perusahaan (Modal perorangan, firma, PT, CV, dan Koperasi).

### C. Indikator Pencapaian Kompetensi:

Indikator Pencapaian Kompetensi (Pengetahuan)	Indikator Pencapaian Kompetensi (Keterampilan)
3.21.2.6 Menjabarkan pembagian laba/rugi persekutuan firma	4.21.2.6 Membuat perhitungan pembagian laba/rugi persekutuan firma

### D. Tujuan Pembelajaran

Melalui tahapan pembelajaran model pembelajaran *Numbered Heads Together*, dengan metode diskusi dan presentasi, peserta didik mampu:

1. Menjelaskan dan menghitung pembagian laba/rugi persekutuan firma

### E. Materi Pembelajaran

Persekutuan firma:

Perhitungan pembagian laba/rugi persekutuan firma

### F. Pendekatan, Model, dan Metode Pembelajaran

- Model : *Cooperative Learning*
- Tipe : *Numbered Heads Together*
- Metode : Ceramah, diskusi, latihan soal, presentasi



## G. Kegiatan Pembelajaran

### 1. Pertemuan Kesatu (3 jp x @45 menit)

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
Pendahuluan	<p><b>a. Kegiatan Awal:</b></p> <ol style="list-style-type: none"><li>1) Guru masuk kelas tepat waktu dan mengucapkan salam (Penumbuhan karakter budaya sekolah tentang disiplin dan religius)</li><li>2) Guru Meminta Ketua kelas untuk memimpin doa saat pembelajaran akan dimulai (Penumbuhan karakter religius).</li><li>3) Guru menanyakan kondisi siswa saat ini</li><li>4) Mengecek kehadiran peserta didik.</li><li>5) Memerintahkan peserta didik untuk mengecek kebersihan laci, memungut sampah, dan membuangnya ketempat sampah.</li><li>6) Perkenalan observer</li></ol> <p><b>b. Menyampaikan tujuan pembelajaran, yaitu peserta didik dapat:</b></p>	25 menit

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	<p>1) Menjelaskan dan menghitung pembagian laba/rugi persekutuan firma</p> <p><b>c. Menyampaikan cakupan materi dan penjelasan uraian kegiatan sesuai silabus:</b></p> <p>1) Menyampaikan KI/KD yang akan dipelajari</p> <p>2) Menyampaikan teknik penilaian yang digunakan</p> <p><b>d. Menyampaikan teknik pembelajaran</b></p> <p>1) Guru menyiapkan materi perhitungan pembagian laba/rugi persekutuan firma</p>	
Inti	<p><b>a. Eksplorasi:</b></p> <p>1) Guru membentuk 8 kelompok masing-masing kelompok terdiri dari 4 siswa untuk berdiskusi menyelesaikan pertanyaan guru</p> <p>2) Guru meminta kepada siswa untuk mempelajari materi secara mandiri terlebih dahulu</p> <p>3) Peserta didik mengamati dan mempelajari bahan bacaan yang diberikan dari guru</p>	90 Menit

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	<p>4) Siswa mengajukan pertanyaan tentang materi yang belum mereka pahami</p> <p>5) Guru mempersilahkan siswa lain untuk menjawab terlebih dahulu</p> <p>6) Guru menambahkan jawaban dari siswa</p> <p>7) Guru mulai menyampaikan materi mengenai pembagian laba rugi persekutuan firma</p> <p>8) Siswa memperhatikan dan mencatat penyampaian materi oleh guru</p> <p><b>b. Elaborasi</b></p> <p>1) Guru memberikan latihan soal kepada masing-masing kelompok tentang materi yang sudah disampaikan</p> <p>2) Guru mengarahkan peserta didik supaya menggali informasi untuk dapat menyelesaikan soal yang diberikan</p> <p>3) Siswa berdiskusi berkelompok untuk menentukan jawaban dari pertanyaan yang telah diberikan dan dilanjutkan dengan</p>	

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	<p>penyampaian hasil diskusi kepada teman sekelas</p> <p><b>c. Konfirmasi</b></p> <ol style="list-style-type: none"> <li>1) Guru menunjuk siswa untuk memberikan tanggapannya</li> <li>2) Guru mengapresiasi peserta didik yang telah menjawab dan memberi tanggapannya</li> <li>3) Guru dan siswa menyimpulkan hasil diskusi</li> <li>4) Guru memberikan kesempatan kepada peserta didik untuk menanyakan bagian yang belum mereka pahami</li> <li>5) Guru mempersilakan kepada peserta didik lain untuk menjawab pertanyaan temannya</li> <li>6) Guru memberikan apresiasi kepada peserta didik yang mampu menjawab pertanyaan temannya</li> </ol>	

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	<p>7) Guru menambahkan dan menjawab pertanyaan peserta didik yang belum terjawab</p> <p>8) Guru mengamati, membimbing dan menilai peserta didik</p>	
Penutup	<ul style="list-style-type: none"> <li>• Mengevaluasi seluruh rangkaian aktivitas pembelajaran dengan cara menyimpulkan materi perhitungan pembagian laba/rugi persekutuan firma</li> <li>• Guru mengakhiri kegiatan pembelajaran, dan motivasi untuk tetap semangat serta mengingatkan peserta didik untuk mempelajari materi baru yang lebih menantang dalam rangka mempersiapkan diri menghadapi tantangan abad 21</li> <li>• Guru memberikan informasi materi pembelajaran untuk pertemuan selanjutnya yaitu membuat laporan likuidasi persekutuan firma</li> </ul>	20 menit

<b>Kegiatan</b>	<b>Deskripsi Pembelajaran</b>	<b>Alokasi Waktu</b>
	<ul style="list-style-type: none"> <li>• Guru mempersilahkan siswa untuk berdoa, menutup kegiatan pembelajaran hari ini (menumbuhkan karakter religious)</li> <li>• Guru menutup pelajaran dengan mengucapkan salam</li> </ul>	

#### **H. Alat dan Bahan**

1. Media:
  - a. Powerpoint
2. Alat dan Bahan
  - a. LCD Proyektor
  - b. Laptop/komputer
  - c. Buku Akuntansi Siswa

#### **I. Sumber Belajar**

1. Hendi Somantri. 2007. Memahami Akuntansi SMK Seri C. Bandung: CV Armico.
2. Hendi Somantri. 2016. Akuntansi Keuangan untuk SMK/MAK Kelas XII bidang keahlian bisnis dan manajemen. Bandung: CV Armico.
3. Buku Akuntansi yang relevan.

## **J. Penilaian Pembelajaran**

1. Ranah penilaian
  - a. Sikap
  - b. Pengetahuan
  - c. Keterampilan
2. Teknik Penilaian
  - a. Tes Tertulis
  - b. Observasi
  - c. Tugas Terstruktur
3. Bentuk Penilaian
  - a. Studi Kasus
  - b. Pengamatan Kinerja
  - c. Pengukuran Sikap

Purworejo, November 2018

Mengetahui

Guru Kolaborator

Mahasiswa

Retno Partiningsih, S.Pd.

Yanisa Prima Larasati

NIP. 19640624 198811 2 001

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## **MATERI PELAJARAN**

### **PEMBAGIAN LABA RUGI PERSEKUTUAN FIRMA**

Laba atau rugi yang diperoleh firma, dibagikan kepada para sekutu berdasarkan ketentuan yang tercantum di dalam Persetujuan Firma. Beberapa cara yang dapat digunakan sebagai ketentuan dalam pembagian laba-rugi firma, anantara lain sebagai berikut,

#### **A. Pembagian laba berdasarkan perbandingan modal sekutu firma**

Apabila laba atau rugi firma dibagikan berdasarkan perbandingan modal, besarnya laba atau rugi bergantung pada besarnya modal masing-masing sekutu. Adakalanya modal sekutu firma tidak disetor penuh. Dalam hal demikian, laba atau rugi bisa dibagi berdasarkan perbandingan modal awal periode, modal akhir periode, atau modal rata-rata. Berikut contoh penghitungan pembagian laba berdasarkan perbandingan modal.

Firma FACHRI & Co. dalam periode tahun 2009 memperoleh laba bersih setelah pajak sebesar Rp 211.200.000,00. Menurut perjanjian firma, laba dibagikan berdasarkan perbandingan modal. Data modal pada tahun 2009 sebagai berikut.



Tanggal	Keterangan	Modal Fachri	Modal Rizal	JUMLAH
Jan 1	Saldo awal	Rp 150.000.000,00	Rp 90.000.000,00	Rp 240.000.000,00
April 1	Saldo tambahan	-	Rp 60.000.000,00	Rp 60.000.000,00
Juli 1	Saldo tambahan	Rp 30.000.000,00	-	Rp 30.000.000,00
Des 31	Saldo akhir	Rp 180.000.000,00	Rp 150.000.000,00	Rp 330.000.000,00

1. Laba dibagikan berdasarkan perbandingan modal awal periode

Berdasarkan data di atas, pada awal periode modal Fachri Rp 150.000.000,00 dan modal Rizal Rp 90.000.000,00. Laba firma dibagikan kepada sekutu Fachri dan Rizal dengan perbandingan 150.000.000 : 90.000.000 atau 5:3 sehingga bagian laba masing-masing sekutu dihitung sebagai berikut.

$$\text{Bagian sekutu Fachri: } \frac{5}{8} \times \text{Rp } 211.200.000,00 \dots\dots\dots = \text{Rp } 132.000.000,00$$

$$\text{Bagian sekutu Rizal: } \frac{3}{8} \times \text{Rp } 211.200.000,00 \dots\dots\dots = \underline{\text{Rp } 79.200.000,00}$$

$$\text{Jumlah} \dots\dots\dots \underline{\underline{\text{Rp } 211.200.000,00}}$$

Bagian laba sekutu firma dicatat dalam akun Prive, kemudian saldo akun Prive dipindahkan ke dalam akun Modal. Dapat juga langsung dicatat dalam akun Modal. Kedua cara tersebut hasilnya sama. Jika bagian laba dicatat dalam akun modal sekutu firma, jurnal yang dibuat sebagai berikut.

Des 31	Ikhtisar laba rugi		211.200.000,00	-
	– Modal Fachri		-	132.000.000,00
	– Modal Rizal		-	79.200.000,00

## 2. Laba dibagikan berdasarkan perbandingan modal akhir periode

Modal sekutu Fachri dan sekutu Rizal pada akhir periode dari data modal di atas, masing-masing sebesar Rp 180.000.000,00 dan Rp 150.000.000,00 sehingga laba dibagikan berdasarkan perbandingan 6:5. Bagian laba masing-masing sekutu dihitung sebagai berikut.

Bagian sekutu Fachri:  $\frac{6}{11} \times \text{Rp } 211.200.000,00 \dots\dots = \text{Rp } 115.200.000,00$

Bagian sekutu Rizal:  $\frac{5}{11} \times \text{Rp } 211.200.000,00 \dots\dots = \underline{\text{Rp } 96.000.000,00}$

Jumlah..... Rp 211.200.000,00

## 3. Laba dibagikan berdasarkan perbandingan modal rata-rata

Modal rata-rata tiap bulan untuk sekutu Fachri dihitung sebagai berikut:

Rp 150.000.000,00 dari 1 Januari sampai 31 Desember.....= 12 bulan

Rp 150.000.000,00  $\times 12 \dots\dots\dots = \text{Rp } 1.800.000.000,00$

Rp 30.000.000,00 dari 1 Juli sampai 31 Desember.....= 6 bulan

Rp 30.000.000,00  $\times 6 \dots\dots\dots = \underline{\text{Rp } 180.000.000,00}$

Jumlah..... = Rp 1.980.000.000,00

$$\text{Modal rata-rata tiap bulan } \frac{Rp\ 1.980.000.000,00}{12} = Rp\ 165.000.000,00$$

Modal rata-rata tiap bulan untuk sekutu Rizal dihitung sebagai berikut:

$$Rp\ 90.000.000,00 \text{ dari 1 Januari sampai 31 Desember.....} = 12 \text{ bulan}$$

$$Rp\ 90.000.000,00 \times 12..... = Rp\ 1.080.000.000,00$$

$$Rp\ 60.000.000,00 \text{ dari 1 April sampai 31 Desember.....} = 9 \text{ bulan}$$

$$Rp\ 60.000.000,00 \times 9..... = \underline{Rp\ 540.000.000,00}$$

$$\text{Jumlah.....} = \underline{\underline{Rp\ 1.620.000.000,00}}$$

$$\text{Modal rata-rata tiap bulan } \frac{Rp\ 1.620.000.000,00}{12} = Rp\ 135.000.000,00$$

Dari hasil perhitungan di atas, perbandingan modal rata-rata sekutu Fachri dan Rizal adalah 165.000.000 : 135.000.000 atau 11:9. Laba firma dibagikan sebagai berikut:

$$\text{Bagian sekutu Fachri: } \frac{11}{20} \times Rp\ 211.200.000,00..... = Rp\ 116.160.000,00$$

$$\text{Bagian sekutu Rizal: } \frac{9}{20} \times Rp\ 211.200.000,00..... = \underline{Rp\ 95.040.000,00}$$

$$\text{Jumlah.....} \quad \underline{\underline{Rp\ 211.200.000,00}}$$

## B. Pembagian Laba dengan Memperhitungkan Bunga Investasi Sekutu Firma

Adakalanya firma memberikan bunga atas investasi para sekutu. Sebelum pembagian laba atau rugi, diperhitungkan lebih dulu bunga untuk investasi masing-masing sekutu.

Sebagai ilustrasi, merujuk pada data modal sekutu Firma FACHRI & Co. di atas, misalnya pembagian laba firma ditentukan sebagai berikut.

1. Bunga atas investasi masing-masing sekutu ditetapkan sebesar 10% setahun.
2. Sisal laba bersih, dibagikan berdasarkan perbandingan modal akhir periode.

Berdasarkan ketentuan di atas, penghitungan pembagian laba dilakukan sebagai berikut.

1. Penghitungan bunga investasi masing-masing sekutu firma

Bunga investasi sekutu Fachri:

$$\text{Rp } 150.000.000,00 \times 10\% \dots\dots\dots = \text{Rp } 15.000.000,00$$

$$\text{Rp } 30.000.000,00 \times \frac{6}{12} \times 10\% \dots\dots\dots = \underline{\text{Rp } 1.500.000,00}$$

$$\text{Jumlah} \dots\dots\dots \underline{\text{Rp } 16.500.000,00}$$

Bunga investasi sekutu Rizal:

$$\text{Rp } 90.000.000,00 \times 10\% \dots\dots\dots = \text{Rp } 9.000.000,00$$

$$\text{Rp } 60.000.000,00 \times \frac{9}{12} \times 10\% \dots\dots\dots = \underline{\text{Rp } 4.500.000,00}$$

$$\text{Jumlah} \dots\dots\dots \underline{\text{Rp } 13.500.000,00}$$

2. Perhitungan pembagian laba firma

Laba bersih..... Rp 211.200.000,00

Dikurangi bunga investasi sekutu firma:

– Sekutu Fachri..... Rp 16.500.000,00

– Sekutu Rizal..... Rp 13.500.000,00

Jumlah..... (Rp 30.000.000,00)

Sisa laba..... Rp 181.000.000,00

Sisa laba dibagikan berdasarkan perbandingan modal akhir periode yaitu  
11:9

Bagian sekutu Fachri:  $\frac{11}{20} \times \text{Rp } 181.200.000,00 \dots = \text{Rp } 99.660.000,00$

Bagian sekutu Rizal:  $\frac{9}{20} \times \text{Rp } 181.200.000,00 \dots = \underline{\text{Rp } 81.540.000,00}$

Jumlah..... Rp 181.200.000,00

Berdasarkan perhitungan di atas, laba firma dibagikan kepada para sekutu  
sebagai berikut.

Untuk sekutu Fachri:

– Bunga investasi..... Rp 16.500.000,00

– Bagian dari sisa laba..... Rp 99.660.000,00

Jumlah bagian laba sekutu Fachri..... Rp 116.160.000,00

Untuk sekutu Rizal:

- Bunga investasi..... Rp 13.500.000,00
- Bagian dari sisa laba..... Rp 81.540.000,00
- Jumlah bagian laba sekutu Rizal..... Rp 95.040.000,00

Total laba firma yang dibagikan..... Rp 211.200.000,00

Jurnal yang dibuat untuk pengalokasian laba firma sebagai berikut:

Des 31	Ikhtisar laba rugi		211.200.000,00	-
	– Modal Fachri		-	116.160.000,00
	– Modal Rizal		-	95.040.000,00

#### C. Pembagian laba dengan memperhitungkan gaji sekutu firma

Apabila firma memperhitungkan gaji para sekutu, laba dibagikan berdasarkan laba bersih setelah dikurangi dengan jumlah gaji para sekutu. Sebagai ilustrasi, laba bersih yang diperoleh Firma ERICO pada tahun buku 2009 sebesar Rp 394.000.000,00. Modal firma pada 31 Desember 2009, terdiri atas modal Erna Rp 120.000.000,00, modal Ratih Rp 100.000.000,00, dan modal Imma Rp 80.000.000,00. Pembagian laba firma berdasarkan ketentuan sebagai berikut.

1. Dibagikan sebagai gaji untuk sekutu Erna Rp 26.000.000,00, sekutu Ratih Rp 30.000.000,00 dan untuk sekutu Imma Rp 38.000.000,00
2. Sisa laba dibagikan berdasarkan perbandingan modal para sekutu pada akhir periode.

Perhitungan pembagian laba dilakukan sebagai berikut:

Laba bersih.....Rp 394.000.000,00

Jumlah laba dibagikan sebagai gaji sekutu firma... (Rp 94.000.000,00)

Sisa laba.....Rp 300.000.000,00

Sisa laba dibagikan berdasarkan perbandingan 6:5:4.

Bagian sekutu Erna:  $\frac{6}{15} \times \text{Rp } 300.000.000,00 \dots\dots\dots = \text{Rp } 120.000.000,00$

Bagian sekutu Ratih:  $\frac{5}{15} \times \text{Rp } 300.000.000,00 \dots\dots\dots = \text{Rp } 100.000.000,00$

Bagian sekutu Imma:  $\frac{4}{15} \times \text{Rp } 300.000.000,00 \dots\dots\dots = \text{Rp } 80.000.000,00$

Dari hasil perhitungan di atas, laba firma dibagikan sebagai berikut:

Bagian laba sekutu Erna:

– Gaji..... Rp 26.000.000,00

– Bagian dari sisa laba..... Rp 120.000.000,00

Jumlah..... Rp 146.000.000,00

Bagian laba sekutu Ratih:

- Gaji..... Rp 30.000.000,00
- Bagian dari sisa laba..... Rp 100.000.000,00
- Jumlah..... Rp 130.000.000,00

Bagian laba sekutu Imma:

- Gaji..... Rp 38.000.000,00
- Bagian dari sisa laba..... Rp 80.000.000,00
- Jumlah..... Rp 118.000.000,00

Jumlah laba dibagikan..... Rp 394.000.000,00

Jurnal pembagian laba sebagai berikut:

Des 31	Ikhtisar laba rugi		394.000.000,00	-
	– Modal Erna		-	146.000.000,00
	– Modal Ratih		-	130.000.000,00
	– Modal Imma		-	118.000.000,00

Apabila laba yang diperoleh firma lebih rendah daripada jumlah gaji sekutu firma yang telah ditentukan maka akan menimbulkan saldo rugi. Sebagai contoh, pada tahun buku 2009 Firma KARTHI & Co. memperoleh laba bersih Rp 150.000.000,00. Pembagian laba atau rugi dengan ketentuan sebagai berikut.



1. Dibagikan sebagai gaji sekutu Karthiko Rp 75.000.000,00, sekutu Sutoro Rp 50.000.000,00, dan sekutu Suyono Rp 60.000.000,00.
2. Sisa laba atau rugi dibagikan kepada sekutu Karthiko, Sutoro dan Suyono masing-masing sebesar 40%, 30%, dan 30%.

Pembagian laba dihitung sebagai berikut:

Laba bersih.....	Rp 150.000.000,00
Laba dibagikan sebagai gaji sekutu firma.....	<u>(Rp 185.000.000,00)</u>
Sisa rugi.....	<u>Rp 35.000.000,00</u>

Bagian sisa rugi masing-masing sekutu:

- Bagian rugi sekutu Karthiko  $40\% \times \text{Rp } 35.000.000,00 = \text{Rp } 14.000.000,00$
- Bagian rugi sekutu Sutoro  $30\% \times \text{Rp } 35.000.000,00 = \text{Rp } 10.500.000,00$
- Bagian rugi sekutu Suyono  $30\% \times \text{Rp } 35.000.000,00 = \text{Rp } 10.500.000,00$

Dari hasil perhitungan di atas, laba bersih firma sebesar Rp 150.000.000,00 dibagikan kepada para sekutu firma sebagai berikut.

Bagian sekutu Karthiko:

- Gaji..... Rp 75.000.000,00
- Bagian dari sisa rugi..... (Rp 14.000.000,00)
- Jumlah bagian laba..... Rp 61.000.000,00

Bagian sekutu Sutoro:

- Gaji..... Rp 50.000.000,00
- Bagian dari sisa rugi..... (Rp 10.500.000,00)
- Jumlah bagian laba..... Rp 39.500.000,00

Bagian sekutu Suyono:

- Gaji..... Rp 60.000.000,00
- Bagian dari sisa rugi..... (Rp 10.500.000,00)
- Jumlah bagian laba..... Rp 49.500.000,00
- Jumlah laba dibagikan.....Rp 150.000.000,00

## Appendix 8. Teaching Materials Cycle I

### PEMBAGIAN LABA/RUGI FIRMA

**PEMBAGIAN LABA/RUGI FIRMA**

Pada awal pendirian suatu persekutuan, biasanya sudah disepakati tata cara pembagian keuntungan/laba/rugi dan sudah tercantum dalam akta pendirian firma. Gaji bagi sekutu yang bekerja dalam persekutuan, bonus, bunga atas investasi kepada sekutu merupakan akun yang tidak boleh diakui sebagai biaya operasional dari suatu persekutuan dan harus dikeluarkan dari perhitungan laporan laba rugi persekutuan. Namun harus diberlakukan sebagai pengurang **net income** sebelum dibagi sisa dari laba/rugi bersih sebagai hak dari sekutu sesuai dengan rasio yang disepakati.



Firma FACHRI & Co. dalam periode tahun 2009 memperoleh laba bersih setelah pajak sebesar Rp 211.200.000,00. Menurut perjanjian firma, laba dibagikan berdasarkan perbandingan modal. Data modal pada tahun 2009 sebagai berikut.

Tanggal	Keterangan	Modal Fachri	Modal Rizal	JUMLAH
Jan 1	Saldo awal	Rp 150.000.000,00	Rp 90.000.000,00	Rp 240.000.000,00
April 1	Saldo tambahan	-	Rp 60.000.000,00	Rp 60.000.000,00
Juli 1	Saldo tambahan	Rp 30.000.000,00	-	Rp 30.000.000,00
Des 31	Saldo akhir	Rp 180.000.000,00	Rp 150.000.000,00	Rp 330.000.000,00

**LABA DIBAGIKAN BERDASARKAN PERBANDINGAN MODAL AWAL PERIODE**

Berdasarkan data di atas, pada awal periode modal Fachri Rp 150.000.000,00 dan modal Rizal Rp 90.000.000,00. Laba firma dibagikan kepada sekutu Fachri dan Rizal dengan perbandingan 150.000.000 : 90.000.000 atau 5:3 sehingga bagian laba masing-masing sekutu dihitung sebagai berikut.

$\text{Bagian sekutu Fachri} = \frac{5}{8} \times \text{Rp } 211.200.000,00 = \text{Rp } 132.000.000,00$   
 $\text{Bagian sekutu Rizal} = \frac{3}{8} \times \text{Rp } 211.200.000,00 = \text{Rp } 79.200.000,00$   
**Jumlah** ..... **Rp 211.200.000,00**

**Jurnalnya:**

Des 31	Beban laba rugi	211.200.000,00	-
	= Modal Fachri	-	132.000.000,00
	= Modal Rizal	-	79.200.000,00

**LABA DIBAGIKAN BERDASARKAN PERBANDINGAN MODAL AKHIR PERIODE**

Modal sekutu Fachri dan sekutu Rizal pada akhir periode dari data modal di atas, masing-masing sebesar Rp 180.000.000,00 dan Rp 150.000.000,00 sehingga laba dibagikan berdasarkan perbandingan 6:5. Bagian laba masing-masing sekutu dihitung sebagai berikut.

$\text{Bagian sekutu Fachri} = \frac{6}{11} \times \text{Rp } 211.200.000,00 = \text{Rp } 116.727.272,73$   
 $\text{Bagian sekutu Rizal} = \frac{5}{11} \times \text{Rp } 211.200.000,00 = \text{Rp } 95.472.727,27$   
**Jumlah** ..... **Rp 211.200.000,00**

Des 31	Beban laba rugi	211.200.000,00	-
	= Modal Fachri	-	116.727.272,73
	= Modal Rizal	-	95.472.727,27

**LABA DIBAGIKAN BERDASARKAN PERBANDINGAN MODAL RATA-RATA**

Modal rata-rata tiap bulan untuk sekutu Fachri dihitung sebagai berikut:

$\text{Rp } 150.000.000,00 \text{ dari 1 Januari sampai 31 Desember} \dots = 12 \text{ bulan}$   
 $\text{Rp } 150.000.000,00 \times 12 \dots = \text{Rp } 1.800.000.000,00$   
 $\text{Rp } 30.000.000,00 \text{ dari 1 Juli sampai 31 Desember} \dots = 6 \text{ bulan}$   
 $\text{Rp } 30.000.000,00 \times 6 \dots = \text{Rp } 180.000.000,00$   
**Jumlah** ..... **Rp 1.980.000.000,00**  
 $\text{Modal rata-rata tiap bulan} = \frac{\text{Rp } 1.980.000.000,00}{12} = \text{Rp } 165.000.000,00$

Modal rata-rata tiap bulan untuk sekutu Rizal dihitung sebagai berikut:

$\text{Rp } 90.000.000,00 \text{ dari 1 Januari sampai 31 Desember} \dots = 12 \text{ bulan}$   
 $\text{Rp } 90.000.000,00 \times 12 \dots = \text{Rp } 1.080.000.000,00$   
 $\text{Rp } 60.000.000,00 \text{ dari 1 April sampai 31 Desember} \dots = 9 \text{ bulan}$   
 $\text{Rp } 60.000.000,00 \times 9 \dots = \text{Rp } 540.000.000,00$   
**Jumlah** ..... **Rp 1.620.000.000,00**  
 $\text{Modal rata-rata tiap bulan} = \frac{\text{Rp } 1.620.000.000,00}{12} = \text{Rp } 135.000.000,00$

Dari hasil perhitungan di atas, perbandingan modal rata-rata sekutu Fachri dan Rizal adalah 165.000.000 : 135.000.000 atau 11:9. Laba firma dibagikan sebagai berikut.

$\text{Bagian sekutu Fachri} = \frac{11}{20} \times \text{Rp } 211.200.000,00 = \text{Rp } 116.160.000,00$   
 $\text{Bagian sekutu Rizal} = \frac{9}{20} \times \text{Rp } 211.200.000,00 = \text{Rp } 95.040.000,00$   
**Jumlah** ..... **Rp 211.200.000,00**

Des 31	Beban laba rugi	211.200.000,00	-
	= Modal Fachri	-	116.160.000,00
	= Modal Rizal	-	95.040.000,00

### PEMBAGIAN LABA DENGAN MEMPERHITUNGKAN BUNGA INVESTASI SEKUTU FIRMA

Sebagai ilustrasi, merujuk pada data modal sekutu Firma FACHRI & Co. di atas, misalnya pembagian laba firma ditentukan sebagai berikut.

1. Bunga atas investasi masing-masing sekutu ditetapkan sebesar 10% setahun.
2. Sisa laba bersih dibagikan berdasarkan perbandingan modal akhir periode.

Berdasarkan ketentuan di atas, penghitungan pembagian laba dilakukan sebagai berikut.

### PENGHITUNGAN BUNGA INVESTASI MASING-MASING SEKUTU FIRMA

Bunga investasi sekutu Fachri:  
 $Rp. 150.000.000,00 \times 10\% = Rp. 15.000.000,00$   
 $Rp. 30.000.000,00 \times \frac{6}{12} \times 10\% = Rp. 1.500.000,00$   
**Jumlah** ..... **Rp. 16.500.000,00**

Bunga investasi sekutu Rizal:  
 $Rp. 90.000.000,00 \times 10\% = Rp. 9.000.000,00$   
 $Rp. 60.000.000,00 \times \frac{6}{12} \times 10\% = Rp. 4.500.000,00$   
**Jumlah** ..... **Rp. 13.500.000,00**

### PERHITUNGAN PEMBAGIAN LABA FIRMA

Laba bersih ..... Rp. 211.200.000,00  
 Dikurangi bunga investasi sekutu firma:  
 Sekutu Fachri ..... Rp. 16.500.000,00  
 Sekutu Rizal ..... Rp. 13.500.000,00  
**Jumlah** ..... **(Rp. 30.000.000,00)**  
**Sisa laba** ..... **Rp. 181.200.000,00**

Sisa laba dibagikan berdasarkan perbandingan modal akhir periode yaitu 11:9  
 $\text{Bagian sekutu Fachri } \frac{11}{20} \times Rp. 181.200.000,00 = Rp. 99.660.000,00$   
 $\text{Bagian sekutu Rizal } \frac{9}{20} \times Rp. 181.200.000,00 = Rp. 81.540.000,00$   
**Jumlah** ..... **Rp. 181.200.000,00**

### LABA FIRMA DIBAGIKAN KEPADA PARA SEKUTU

Untuk sekutu Fachri:  
 Bunga investasi ..... Rp. 16.500.000,00  
 Bagian dari sisa laba ..... Rp. 99.660.000,00  
**Jumlah bagian laba sekutu Fachri** ..... **Rp. 116.160.000,00**

Untuk sekutu Rizal:  
 Bunga investasi ..... Rp. 13.500.000,00  
 Bagian dari sisa laba ..... Rp. 81.540.000,00  
**Jumlah bagian laba sekutu Rizal** ..... **Rp. 95.040.000,00**  
**Total laba firma yang dibagikan** ..... **Rp. 211.200.000,00**

### Jurnal

Des 31	Ikhtisar laba rugi	211.200.000,00	-
	- Modal Fachri	-	116.160.000,00
	- Modal Rizal	-	95.040.000,00

### PEMBAGIAN LABA DENGAN MEMPERHITUNGKAN GAJI SEKUTU FIRMA

- Apabila firma memperhitungkan gaji para sekutu, laba dibagikan berdasarkan laba bersih setelah dikurangi dengan jumlah gaji para sekutu.
  - Sebagai ilustrasi, laba bersih yang diperoleh Firma ERICO pada tahun buku 2009 sebesar Rp. 394.000.000,00. Modal firma pada 31 Desember 2009, terdiri atas modal Erma Rp. 120.000.000,00, modal Ratih Rp. 100.000.000,00, dan modal Imma Rp. 80.000.000,00. Pembagian laba firma berdasarkan ketentuan sebagai berikut.
- Dibagikan sebagai gaji untuk sekutu Erma Rp. 24.000.000,00, sekutu Ratih Rp. 30.000.000,00 dan untuk sekutu Imma Rp. 38.000.000,00  
 Sisa laba dibagikan berdasarkan perbandingan modal para sekutu pada akhir periode.

### PERHITUNGAN PEMBAGIAN LABA

Laba bersih ..... Rp. 394.000.000,00  
 Jumlah laba dibagikan sebagai gaji sekutu firma ..... (Rp. 94.000.000,00)  
**Sisa laba** ..... **Rp. 300.000.000,00**

Sisa laba dibagikan berdasarkan perbandingan 6:5:4.  
 $\text{Bagian sekutu Erma } \frac{6}{15} \times Rp. 300.000.000,00 = Rp. 120.000.000,00$   
 $\text{Bagian sekutu Ratih } \frac{5}{15} \times Rp. 300.000.000,00 = Rp. 100.000.000,00$   
 $\text{Bagian sekutu Imma } \frac{4}{15} \times Rp. 300.000.000,00 = Rp. 80.000.000,00$

### BAGIAN LABA PARA SEKUTU

Bagian laba sekutu Erma:  
 Gaji ..... Rp. 24.000.000,00  
 Bagian dari sisa laba ..... Rp. 120.000.000,00  
**Jumlah** ..... **Rp. 144.000.000,00**

Bagian laba sekutu Ratih:  
 Gaji ..... Rp. 30.000.000,00  
 Bagian dari sisa laba ..... Rp. 100.000.000,00  
**Jumlah** ..... **Rp. 130.000.000,00**

Bagian laba sekutu Imma:  
 Gaji ..... Rp. 38.000.000,00  
 Bagian dari sisa laba ..... Rp. 80.000.000,00  
**Jumlah** ..... **Rp. 118.000.000,00**  
**Jumlah laba dibagikan** ..... **Rp. 394.000.000,00**

### JURNAL PEMBAGIAN LABA

Des 31	Ikhtisar laba rugi	394.000.000,00	-
	- Modal Erma	-	144.000.000,00
	- Modal Ratih	-	130.000.000,00
	- Modal Imma	-	118.000.000,00

- Apabila laba yang diperoleh firma lebih rendah daripada jumlah gaji sekutu firma yang telah ditentukan maka akan menimbulkan saldo rugi. Sebagai contoh, pada tahun buku 2009 Firma KARTHI & Co. memperoleh laba bersih Rp. 150.000.000,00. Pembagian laba atau rugi dengan ketentuan sebagai berikut.
- Dibagikan sebagai gaji sekutu Kardiho Rp. 75.000.000,00, sekutu Sutoro Rp. 50.000.000,00, dan sekutu Suyono Rp. 60.000.000,00.
- Sisa laba atau rugi dibagikan kepada sekutu Kardiho, Sutoro dan Suyono masing-masing sebesar 40%, 30%, dan 30%.

### PERHITUNGAN PEMBAGIAN LABA

Labg bersih.....	Rp. 150.000.000,00
Labg dibagikan sebagai gaji sekutu firma.....	(Rp. 185.000.000,00)
Sisa rugi.....	<u>Rp. 35.000.000,00</u>
Bagian sisa rugi masing-masing sekutu:	
Bagian rugi sekutu Kartiko 40% × Rp. 35.000.000,00 =	Rp. 14.000.000,00
Bagian rugi sekutu Sutono 30% × Rp. 35.000.000,00 =	Rp. 10.500.000,00
Bagian rugi sekutu Suryono 30% × Rp. 35.000.000,00 =	Rp. 10.500.000,00

### BAGIAN LABA/RUGI PARA SEKUTU

Bagian sekutu Kartiko:	
Gaji.....	Rp. 75.000.000,00
Bagian dari sisa rugi.....	(Rp. 14.000.000,00)
Jumlah bagian laba.....	<u>Rp. 61.000.000,00</u>
Bagian sekutu Sutono:	
Gaji.....	Rp. 60.000.000,00
Bagian dari sisa rugi.....	(Rp. 10.500.000,00)
Jumlah bagian laba.....	<u>Rp. 49.500.000,00</u>
Bagian sekutu Suryono:	
Gaji.....	Rp. 60.000.000,00
Bagian dari sisa rugi.....	(Rp. 10.500.000,00)
Jumlah bagian laba.....	<u>Rp. 49.500.000,00</u>
Jumlah laba dibagikan.....	<u>Rp. 160.000.000,00</u>

Appendix 9. Discussion Questions Cycle I

**Soal Pembagian Laba/Rugi Persekutuan Firma**

1. Firma MATARAM dalam periode tahun 2015 memperoleh laba bersih setelah pajak sebesar Rp 105.600.000,00. Menurut perjanjian firma, laba dibagikan berdasarkan perbandingan modal. Data modal pada tahun 2015 sebagai berikut.

Tanggal	Keterangan	Modal Agung	Modal Bowo	JUMLAH
Jan 1	Saldo awal	Rp 75.000.000,00	Rp 45.000.000,00	Rp 120.000.000,00
April 1	Saldo tambahan	-	Rp 30.000.000,00	Rp 30.000.000,00
Juli 1	Saldo tambahan	Rp 15.000.000,00	-	Rp 15.000.000,00
Des 31	Saldo akhir	Rp 90.000.000,00	Rp 75.000.000,00	Rp 165.000.000,00

Buatlah perhitungan pembagian laba:

- Laba dibagikan berdasarkan perbandingan modal awal periode
- Laba dibagikan berdasarkan perbandingan modal akhir periode
- Laba dibagikan berdasarkan perbandingan modal rata-rata
- Bunga atas investasi masing-masing sekutu sebesar 10% setahun
- Sisa laba bersih, dibagikan berdasarkan perbandingan modal akhir periode

2. Firma Sriwijaya dalam tahun buku 2017 memperoleh laba Rp 135.000.000,00.

Laba atau rugi dibagi dengan ketentuan sebagai berikut:

- a. Untuk gaji sekutu Adipati Rp 15.000.000,00 dan sekutu Mada Rp 11.500.000,00
- b. Sisa laba dibagikan kepada sekutu Adipati dan Mada masing-masing 60% dan 40%

Dari data di atas, diminta:

- 1) Buat perhitungan pembagian laba firma
  - 2) Buat jurnal untuk mengalokasi laba firma
  - 3) Buat jurnal yang diperlukan, apabila sekutu Adipati mengambil seluruh bagian laba nya dan sekutu Mada menggunakan seluruh bagian labanya sebagai tambahan setoran modal.
3. Ketentuan pembagian laba rugi Firma Majapahit sebagai berikut:
- a. Dibayarkan kepada sekutu Hayam sebagai gaji Rp 30.000.000,00
  - b. Bunga investasi sekutu firma 10% setahun
  - c. Sisa laba dibagi sama untuk para sekutu

Dari kegiatan pada tahun buku 2017, diperoleh data antara lain sebagai berikut:

- 1) Laba bersih yang diperoleh pada tahun buku 2017, berjumlah Rp 250.000.000,00
- 2) Susunan modal firma per 31 Desember 2017 sebagai berikut:
  - Modal Hayam Rp 150.000.000,00
  - Modal Wuruk Rp 130.000.000,00
  - Modal Seno Rp 90.000.000,00

Tugas:

- a) Buat perhitungan pembagian laba Firma Majapahit
- b) Buat jurnal yang diperlukan untuk pengalokasian laba kepada sekutu firma
- c) Buat jurnal yang diperlukan apabila bagian laba masing-masing sekutu firma dibayarkan



### Lampiran Jawaban

1. Pembagian laba berdasarkan perbandingan modal sekutu firma

a. Laba dibagikan berdasarkan perbandingan modal awal periode

Berdasarkan data di atas, pada awal periode modal Agung Rp 75.000.000,00 dan modal Bowo Rp 45.000.000,00. Laba firma dibagikan kepada sekutu Agung dan Bowo dengan perbandingan 75.000.000 : 45.000.000 atau 5:3 sehingga bagian laba masing-masing sekutu dihitung sebagai berikut.

Bagian sekutu Agung:  $\frac{5}{8} \times \text{Rp } 105.600.000,00 \dots = \text{Rp } 66.000.000,00$

Bagian sekutu Bowo:  $\frac{3}{8} \times \text{Rp } 105.600.000,00 \dots = \underline{\text{Rp } 39.600.000,00}$

Jumlah..... Rp 105.600.000,00

Jurnal yang dibuat sebagai berikut.

Des 31	Ikhtisar laba rugi		105.600.000,00	-
	– Modal Agung		-	66.000.000,00
	– Modal Bowo		-	39.600.000,00

b. Laba dibagikan berdasarkan perbandingan modal akhir periode

Modal sekutu Agung dan sekutu Bowo pada akhir periode dari data modal di atas, masing-masing sebesar Rp 90.000.000,00 dan Rp 75.000.000,00 sehingga laba dibagikan berdasarkan perbandingan 6:5.

Bagian laba masing-masing sekutu dihitung sebagai berikut.

Bagian sekutu Agung:  $\frac{6}{11} \times \text{Rp } 105.600.000,00 \dots = \text{Rp } 57.600.000,00$

Bagian sekutu Bowo:  $\frac{5}{11} \times \text{Rp } 105.600.000,00 \dots = \underline{\text{Rp } 48.000.000,00}$

Jumlah .....  Rp 105.600.000,00

c. Laba dibagikan berdasarkan perbandingan modal rata-rata

Modal rata-rata tiap bulan untuk sekutu Agung dihitung sebagai berikut:

Rp 75.000.000,00 dari 1 Januari sampai 31 Desember.....= 12 bulan

Rp 75.000.000,00  $\times 12 \dots \dots \dots = \text{Rp } 900.000.000,00$

Rp 15.000.000,00 dari 1 Juli sampai 31 Desember.....= 6 bulan

Rp 15.000.000,00  $\times 6 \dots \dots \dots = \underline{\text{Rp } 90.000.000,00}$

Jumlah ..... =  Rp 990.000.000,00

Modal rata-rata tiap bulan  $\frac{\text{Rp } 990.000.000,00}{12} = \text{Rp } 82.500.000,00$

Modal rata-rata tiap bulan untuk sekutu Bowo dihitung sebagai berikut:

Rp 45.000.000,00 dari 1 Januari sampai 31 Desember.....= 12 bulan

Rp 45.000.000,00  $\times 12 \dots \dots \dots = \text{Rp } 540.000.000,00$

Rp 30.000.000,00 dari 1 April sampai 31 Desember.....= 9 bulan

Rp 30.000.000,00  $\times 9 \dots \dots \dots = \underline{\text{Rp } 270.000.000,00}$

Jumlah ..... =  Rp 810.000.000,00

Modal rata-rata tiap bulan  $\frac{\text{Rp } 810.000.000,00}{12} = \text{Rp } 67.500.000,00$

Dari hasil perhitungan di atas, perbandingan modal rata-rata sekutu Agung dan Bowo adalah 165.000.000 : 135.000.000 atau 11:9. Laba firma dibagikan sebagai berikut:

$$\text{Bagian sekutu Agung: } \frac{11}{20} \times \text{Rp } 105.600.000,00 \dots\dots\dots = \text{Rp } 58.080.000,00$$

$$\text{Bagian sekutu Bowo: } \frac{9}{20} \times \text{Rp } 105.600.000,00 \dots\dots\dots = \underline{\text{Rp } 47.520.000,00}$$

$$\text{Jumlah} \dots\dots\dots \underline{\underline{\text{Rp } 105.600.000,00}}$$

d. Penghitungan bunga investasi masing-masing sekutu firma

Bunga investasi sekutu Agung:

$$\text{Rp } 75.000.000,00 \times 10\% \dots\dots\dots = \text{Rp } 7.500.000,00$$

$$\text{Rp } 15.000.000,00 \times \frac{6}{12} \times 10\% \dots\dots\dots = \underline{\text{Rp } 750.000,00}$$

$$\text{Jumlah} \dots\dots\dots \underline{\underline{\text{Rp } 8.250.000,00}}$$

Bunga investasi sekutu Bowo:

$$\text{Rp } 45.000.000,00 \times 10\% \dots\dots\dots = \text{Rp } 4.500.000,00$$

$$\text{Rp } 30.000.000,00 \times \frac{9}{12} \times 10\% \dots\dots\dots = \underline{\text{Rp } 2.250.000,00}$$

$$\text{Jumlah} \dots\dots\dots \underline{\underline{\text{Rp } 6.750.000,00}}$$

e. Perhitungan pembagian laba firma

$$\text{Laba bersih} \dots\dots\dots \text{Rp } 105.600.000,00$$

Dikurangi bunga investasi sekutu firma:

– Sekutu Agung.....	Rp 8.250.000,00
– Sekutu Bowo.....	<u>Rp 6.750.000,00</u>
Jumlah.....	<u>(Rp 15.000.000,00)</u>

Sisa laba..... Rp 90.600.000,00

Sisa laba dibagikan berdasarkan perbandingan modal akhir periode yaitu 11:9

Bagian sekutu Agung:  $\frac{11}{20} \times \text{Rp } 90.600.000,00 \dots = \text{Rp } 49.830.000,00$

Bagian sekutu Bowo:  $\frac{9}{20} \times \text{Rp } 90.600.000,00 \dots = \text{Rp } 40.770.000,00$

Jumlah..... Rp 90.600.000,00

Berdasarkan perhitungan di atas, laba firma dibagikan kepada para sekutu sebagai berikut.

Untuk sekutu Agung:

– Bunga investasi.....	Rp 8.250.000,00
– Bagian dari sisa laba.....	<u>Rp 49.830.000,00</u>
Jumlah bagian laba sekutu Agung.....	<u>Rp 58.080.000,00</u>

Untuk sekutu Bowo:

– Bunga investasi.....	Rp 6.750.000,00
– Bagian dari sisa laba.....	<u>Rp 40.770.000,00</u>
Jumlah bagian laba sekutu Bowo.....	<u>Rp 47.520.000,00</u>

Total laba firma yang dibagikan.....Rp 105.600.000,00

Jurnal yang dibuat untuk pengalokasian laba firma sebagai berikut:

Des 31	Ikhtisar laba rugi		105.600.000,00	-
	– Modal Agung		-	58.080.000,00
	– Modal Bowo		-	47.520.000,00

2. Perhitungan Pembagian Laba Firma:

- Laba                      Rp 135.000.000,00  
Gaji Adipati            (Rp 15.000.000,00)  
Gaji Mada                (Rp 11.500.000,00)  
Sisa Laba                Rp 108.500.000,00

- Bagian sekutu Adipati  
 $60\% \times \text{Rp } 108.500.000,00 = \text{Rp } 65.100.000,00$   
Bagian sekutu Mada  
 $40\% \times \text{Rp } 108.500.000,00 = \text{Rp } 43.400.000,00$

a. Pembagian Sisa Laba

Sekutu Adipati  
Gaji                      Rp 15.000.000,00  
Sisa laba                Rp 65.100.000,00  
Rp 80.100.000,00

Gaji	Rp 11.500.000,00
Sisal aba	<u>Rp 43.400.000,00</u>
	Rp 54.900.000,00

Des 31	Ikhtisar laba rugi		135.000.000,00	-
	– Modal Adipati		-	80.100.000,00
	– Modal Mada		-	54.900.000,00

Des 31	Ikhtisar laba rugi		135.000.000,00	-
	– Kas		-	80.100.000,00
	– Modal Mada		-	54.900.000,00

a. Laba	Rp 250.000.000,00
Laba dibagikan sebagai gaji sekutu	<u>(Rp 30.000.000,00)</u>
Sisa Laba	Rp 220.000.000,00

## Bagian Investasi Sekutu Hayam

## Bagian Investasi Sekutu Wuruk

$$\text{Rp } 130.000.000,00 \times 10\% \qquad \text{Rp } 13.000.000,00$$

Bagian Investasi Sekutu Seno

Rp 90.000.000,00  $\times$  10%      Rp 9.000.000,00

Rp 37.000.000,00

Sisa Laba

Rp 183.000.000,00

Pembagian laba dibagi sama rata

Sisa Laba =  $\frac{Rp\ 183.000.000,00}{3} = Rp\ 61.000.000,00$

Bagian laba sekutu Hayam

Gaji                      Rp 30.000.000,00

Investasi              Rp 15.000.000,00

Bagian Laba      Rp 61.000.000,00

Rp 106.000.000,00

Bagian laba sekutu Wuruk

Investasi              Rp 13.000.000,00

Bagian Laba      Rp 61.000.000,00

Rp 73.000.000,00

Bagian laba sekutu Seno

Investasi              Rp 9.000.000,00

Bagian Laba      Rp 61.000.000,00

Rp 70.000.000,00

Rp 250.000.000,00

b. Jurnal Pengalokasian Laba

Des 31	Ikhtisar laba rugi		250.000.000,00	-
	– Modal Hayam		-	106.000.000,00
	– Modal Wuruk		-	73.000.000,00
	– Modal Seno			70.000.000,00

c. Jurnal apabila bagian laba masing-masing firma dibayarkan

Des 31	Ikhtisar laba rugi		250.000.000,00	-
	– Kas		-	250.000.000,00



Appendix 10. Accounting Learning Observation Results

**Lembar Observasi Belajar Akuntansi**

**Siklus : I**

**Tanggal : Kamis, 15 November 2018**

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 1										
1	Diah Pitaloka	3	3	3	3	3	2	2	3	3	25
2	Fani Anggrea S	2	2	2	3	2	2	2	3	3	21
3	Fitri Isfiyani	2	2	2	2	2	2	3	2	2	19
4	Nugraheni S	2	3	2	2	3	2	2	2	3	21
Jumlah Skor		9	10	9	10	10	8	9	10	11	86
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 2										
1	Fitri Handayani	2	3	2	1	2	3	1	2	2	18
2	Lia Handayani	2	2	2	2	3	2	2	3	3	21
3	Nur Khafidhoh	2	2	2	2	2	2	3	2	2	19
4	Tiara Nurul K	2	3	2	2	3	1	2	3	3	21
Jumlah Skor		8	10	8	7	10	8	8	10	10	79
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

Purworejo, 15 November 2018

Observer

Dwi Novita Sari

NIM. 15803241006

### Lembar Observasi Belajar Akuntansi

**Siklus : I**

**Tanggal : Kamis, 15 November 2018**

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 3										
1	Falya Hasanah	1	3	1	3	3	3	2	2	3	21
2	Nisa Nur R	1	1	1	2	3	1	3	3	3	18
3	Qurroh Aini	1	1	1	2	2	1	2	2	2	14
4	Yuli Ernawati	1	3	1	3	3	3	2	3	3	22
Jumlah Skor		4	8	4	10	11	8	9	10	11	75
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 4										
1	Ahmad Amirudin	3	3	1	3	3	3	2	3	2	23
2	Sri Astuti	1	1	1	3	2	1	3	3	3	18
3	Dwi Tyas W	3	1	1	3	2	1	3	2	2	18
4	Septi Retno A	3	3	1	2	3	3	2	2	2	21
Jumlah Skor		10	8	4	11	10	8	10	10	9	80
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

Purworejo, 15 November 2018

Observer

Gifaninda S

NIM. 15803241014

### Lembar Observasi Belajar Akuntansi

**Siklus : I**

**Tanggal : Kamis, 15 November 2018**

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 5										
1	Siti Choirum	3	3	1	1	3	2	2	2	2	19
2	Siti Fatimah	3	3	1	1	3	2	2	3	2	20
3	Sri Suprpti	3	3	1	1	2	2	2	2	3	19
4	Sulistiy Puspita S	2	2	1	1	2	2	2	3	3	18
Jumlah Skor		8	8	4	4	10	8	8	10	10	70
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 6										
1	Deny Alfiyanto	1	3	1	3	2	2	2	2	2	18
2	Eka Zulfa F	3	3	1	1	3	3	2	3	3	22
3	Nabila	3	3	1	1	3	2	2	2	3	20
4	Tsalits Rofiiqoh	3	3	1	1	3	2	2	3	3	21
Jumlah Skor		7	12	4	6	11	9	8	10	11	81
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

Purworejo, 15 November 2018

Observer

Gitta Permata W

NIM. 15803241012

### Lembar Observasi Belajar Akuntansi

**Siklus : I**

**Tanggal : Kamis, 15 November 2018**

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 7										
1	Elvina P	3	3	2	3	3	3	1	2	2	22
2	Melda Slaviani	3	2	2	3	3	3	1	2	2	21
3	Mey Diana	3	3	2	3	2	1	1	3	2	20
4	Uswatun Hasanah	3	3	2	3	2	2	1	3	3	22
Jumlah Skor		12	11	8	12	10	9	4	10	9	85
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 8										
1	Arinda Kurnia F	3	3	2	3	3	2	1	2	2	21
2	Elsya	3	3	2	3	2	2	1	3	3	22
3	Mia Rismawati	1	2	2	3	3	2	1	2	3	19
4	Riska Agustin	3	3	2	3	3	2	1	3	3	23
Jumlah Skor		7	11	8	12	11	8	4	10	11	85
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

Purworejo, 15 November 2018

Observer

Ainur Rahmawati

NIM. 15803241017

### REKAP HASIL OBSERVASI AKTIVITAS BELAJAR AKUNTANSI SIKLUS I

Nama Sekolah : SMK N 2 Purworejo

Kompetensi Inti : Menganalisis berbagai jenis modal perusahaan (Perbedaan Modal perorangan, firma, PT, CV, dan Koperasi)

Kelas/Semester : XII Akuntansi 2/ 1

Hari/Tanggal : Kamis, 15 November 2018

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah	Skor Individu
		Visual		Lisan			Mendengar	Menulis		Mental		
		1	2	3	4	5	6	7	8	9		
1	Ahmad Amirudin	3	3	1	3	3	3	2	3	2	23	85.19%
2	Sri Astuti	1	1	1	3	2	1	3	3	3	18	66.67%
3	Arinda Kurnia Fatma Sari	3	3	2	3	3	2	1	2	2	21	77.78%
4	Deny Alfiyanto	1	3	1	3	2	2	2	2	2	18	66.67%
5	Diah Pitaloka	3	3	3	3	3	2	2	3	3	25	92.59%
6	Dwi Tyas Wulandari	3	1	1	3	2	1	3	2	2	18	66.67%

7	Eka Zulfa Fadhhilah	3	3	1	1	3	3	2	3	3	22	81.48%
8	Elsya	3	3	2	3	2	2	1	3	3	22	81.48%
9	Elvina Puspitaningrum	3	3	2	3	3	3	1	2	2	22	81.48%
10	Falya Hasanah	1	3	1	3	3	3	2	2	3	21	77.78%
11	Fani Anggrea Sari	2	2	2	3	2	2	2	3	3	21	77.78%
12	Fitri Handayani	2	3	2	1	2	3	1	2	2	18	66.67%
13	Fitri Isfiyani	2	2	2	2	2	2	3	2	2	19	70.37%
14	Lia Handayani	2	2	2	2	3	2	2	3	3	21	77.78%
15	Melda Slaviani	3	2	2	3	3	3	1	2	2	21	77.78%
16	Mey Diana	3	3	2	3	2	1	1	3	2	20	74.07%
17	Mia Rismawati	1	2	2	3	3	2	1	2	3	19	70.37%
18	Nabila	3	3	1	1	3	2	2	2	3	20	74.07%
19	Nisa Nur Rachmawati	1	1	1	2	3	1	3	3	3	18	66.67%
20	Nugraheni Susilawati	2	3	2	2	3	2	2	2	3	21	77.78%
21	Nur Khafidhoh	2	2	2	2	2	2	3	2	2	19	70.37%
22	Qurroh Aini	1	1	1	2	2	1	2	2	2	14	51.85%
23	Riska Agustin	3	3	2	3	3	2	1	3	3	23	85.19%

24	Septi Retno Astrini	3	3	1	2	3	3	2	2	2	21	77.78%
25	Siti Choirummunawaroh	3	3	1	1	3	2	2	2	2	19	70.37%
26	Siti Fatimah	3	3	1	1	3	2	2	3	2	20	74.07%
27	Sri Suprpti	3	3	1	1	2	2	2	2	3	19	70.37%
28	Sulistiy Puspita Sari	2	2	1	1	2	2	2	3	3	18	66.67%
29	Tiara Nurul Khasanah	2	3	2	2	3	1	2	3	3	21	77.78%
30	Tsalits Rofiiqoh	3	3	1	1	3	2	2	3	3	21	77.78%
31	Uswatun Hasanah	3	3	2	3	2	2	1	3	3	22	81.48%
32	Yuli Ernawati	1	3	1	3	3	3	2	3	3	22	81.48%
Σ Skor		74	81	49	72	83	66	60	80	82	647	
Skor Maksimal		96	96	96	96	96	96	96	96	96	864	
Skor Minimal		32	32	32	32	32	32	32	32	32	288	
% Aktivitas Tiap Indikator		77.08%	84.38%	51.04%	75.00%	86.46%	68.75%	62.50%	83.33%	85.42%		
% Rata-rata Skor Aktivitas Belajar Akuntansi Siswa											74.88	74.88%
Jumlah Siswa yang Skor Aktivitas Belajar Akuntansi $\geq 75\%$												17
Persentase Siswa yang Skor Aktivitas Belajar Akuntansi $\geq 75\%$												53%

Skor Tertinggi : **Warna Biru**

Skor Terendah: **Warna Merah**

## Appendix 11. Field Note Cycle I

### CATATAN LAPANGAN

#### SIKLUS I

Hari, tanggal : Kamis, 15 November 2018

Jam ke : 9, 10, dan 11 (13.45-16.00 WIB)

Materi Pokok : Perusahaan Persekutuan Firma

Jumlah Siswa : 32 siswa

Catatan :

Pembelajaran dimulai pada pukul 13.45 WIB. Guru yang mengampu mata pelajaran Akuntansi Keuangan di kelas XII Akuntansi 2 mengawali pembelajaran dengan salam kemudian mengecek presensi siswa. Guru mempersilakan peneliti dan observer untuk memperkenalkan diri. Peneliti kemudian menjelaskan mengenai Model Pembelajaran Kooperatif Tipe *Numbered Heads Together* (NHT) yang akan diterapkan dalam kegiatan pembelajaran. Guru kemudian membacakan pembagian kelompok dan siswa diminta untuk menempatkan diri sesuai kelompoknya. Guru membagi siswa menjadi 8 kelompok masing-masing kelompok terdiri 4 siswa. Selanjutnya guru dibantu peneliti dan observer membagikan mahkota siswa yang bertuliskan nomor urutan siswa dalam kelompoknya.

Sebelum pembelajaran dimulai, *handout* sudah dibagikan terlebih dahulu kepada siswa. Siswa dipersilakan untuk membaca materi terlebih dahulu. Beberapa siswa terlihat aktif membaca materi namun ada juga yang masih mengobrol dengan temannya dan guru harus mendekati siswa tersebut untuk menegur. Setelah itu, guru mulai menjelaskan materi pada hari itu. Guru menyampaikan materi selama 30



menit. Ketika penyampaian materi, tidak semua siswa fokus memperhatikan karena ada yang mengantuk dan ada yang berbincang-bincang bersama temannya tentang materi diluar pembelajaran. Setelah penyampaian materi selesai, pukul 14.35 siswa diminta mengerjakan soal latihan dan diberikan waktu 40 menit kepada siswa untuk mendiskusikan bersama anggota kelompoknya. Masing-masing siswa mengerjakan setiap nomor sesuai dengan ketentuan dalam NHT.

Kegiatan selanjutnya adalah diskusi. Pukul 15.15 diskusi di mulai dan diawali dengan guru memanggil salah satu nomor kepala siswa yaitu nomor 4 dari kelompok 8 yang dipanggil untuk melaporkan hasil kerjasama. Pada saat diskusi, kondisi sedikit gaduh, beberapa siswa tidak memperhatikan presentasi dan sibuk menyelesaikan tugasnya. Guru terlebih dahulu harus mengingatkan siswa untuk memperhatikan presentasi. Selanjutnya guru mempersilakan tanggapan dari teman yang lain yang memiliki nomor kepala 4 dari kelompok 1 dan 5. Setelah siswa melaporkan hasil dari diskusi, guru menjelaskan materi dan memberikan penjelasan terkait jawaban dari pertanyaan nomor 1. Selanjutnya, guru memanggil nomor kepala kepala 1 dari kelompok 6 untuk melaporkan hasil kerjasama, dan mempersilakan nomor kepala 1 dari kelompok 2 dan 3 untuk memberikan tanggapan. Kemudian guru menjelaskan terkait jawaban nomor 2. Dan nomor terakhir, guru mempersilakan nomor kepala 2 dari kelompok 4 untuk melaporkan hasil kerjasama, dilanjutkan mempersilakan nomor kepala 2 dari kelompok 1 dan 7 untuk memberikan tanggapan. Selanjutnya, guru menjelaskan terkait jawaban nomor 3. Kegiatan diskusi diakhiri pukul 15.55 dan selanjutnya guru memberikan kesimpulan dari hasil diskusi, menyampaikan materi selanjutnya yang akan dibahas

pada pertemuan selanjutnya yaitu tentang likuidasi persekutuan firma kemudian menutup pelajaran dengan salam.

Dalam kegiatan pembelajaran di siklus pertama, masih terdapat beberapa kendala. Kendala yang timbul yaitu siswa masih pasif dalam bertanya dan harus ditunjuk oleh guru terlebih dahulu. Siswa belum sepenuhnya memperhatikan penjelasan guru. Kegiatan diskusi masih kurang optimal, siswa tidak bisa menyelesaikan semua soal dengan waktu yang telah ditentukan. Siswa tidak mencatat hal-hal penting dalam materi. Oleh sebab itu, perlu dilakukan refleksi untuk mengatasi kendala tersebut.

Purworejo, 15 November 2018

Peneliti

Yanisa Prima Larasati

NIM. 15803241003

Appendix 12. *Rencana Pelaksanaan Pembelajaran Cycle II*

**RENCANA PELAKSANAAN PEMBELAJARAN**

**( RPP )**

Sekolah	: SMK Negeri 2 Purworejo
Mata Pelajaran	: Akuntansi Keuangan
Materi Pokok	: 3.21 Menganalisis berbagai jenis modal perusahaan (Perbedaan Modal perorangan, firma, PT, CV, dan Koperasi).  3.21.2.7 Menjabarkan likuidasi persekutuan firma
Kelas / Semester	: XII / 1 ( Satu )
Alokasi Waktu	: 3 JP x @45 menit

**A. Kompetensi Inti :**

3. Memahami, menerapkan, menganalisis, dan mengevaluasi tentang pengetahuan faktual, konseptual, operasional dasar, dan metakognitif sesuai dengan bidang dan lingkup kerja Akuntansi dan Keuangan Lembaga pada tingkat teknis, spesifik, detil, dan kompleks, berkenaan dengan ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam konteks pengembangan potensi diri sebagai bagian dari keluarga, sekolah, dunia kerja, warga masyarakat nasional, regional, dan internasional.

4. Melaksanakan tugas spesifik dengan menggunakan alat, informasi, dan prosedur kerja yang lazim dilakukan serta memecahkan masalah sesuai dengan bidang Akuntansi dan Keuangan Lembaga. Menampilkan kinerja di bawah bimbingan dengan mutu dan kuantitas yang terukur sesuai dengan standar kompetensi kerja.

Menunjukkan keterampilan menalar, mengolah, dan menyaji secara efektif, kreatif, produktif, kritis, mandiri, kolaboratif, komunikatif, dan solutif dalam ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

Menunjukkan keterampilan mempersepsi, kesiapan, meniru, membiasakan, gerak mahir, menjadikan gerak alami dalam ranah konkret terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

<b>B. Kompetensi Dasar</b>	
KOMPETENSI DASAR (PENGETAHUAN)	KOMPETENSI DASAR (KETERAMPILAN)
5.21.Menganalisis berbagai jenis modal perusahaan (Perbedaan Modal perorangan, firma, PT, CV, dan Koperasi).	6.21.Melakukan pencatatan modal perusahaan (Modal perorangan, firma, PT, CV, dan Koperasi).

### C. Indikator Pencapaian Kompetensi:

Indikator Pencapaian Kompetensi (Pengetahuan)	Indikator Pencapaian Kompetensi (Keterampilan)
3.21.2.7 Menjabarkan likuidasi persekutuan firma	4.21.2.6 Membuat laporan likuidasi persekutuan firma

### D. Tujuan Pembelajaran

Melalui tahapan pembelajaran model pembelajaran *Numbered Heads Together*, dengan metode diskusi dan presentasi, peserta didik mampu:

1. Menjelaskan dan menghitung laporan likuidasi persekutuan firma

### E. Materi Pembelajaran

Persekutuan firma:

1. Perhitungan laporan likuidasi persekutuan firma

### F. Pendekatan, Model, dan Metode Pembelajaran

- Model : *Cooperative Learning*
- Tipe : *Numbered Heads Together*
- Metode : Ceramah, diskusi, latihan soal, presentasi

## G. Kegiatan Pembelajaran

### 1. Pertemuan Kesatu (3 jp x @45 menit)

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
Pendahuluan	<p><b>a. Kegiatan Awal:</b></p> <ol style="list-style-type: none"><li>1) Guru masuk kelas tepat waktu dan mengucapkan salam (Penumbuhan karakter budaya sekolah tentang disiplin dan religius)</li><li>2) Guru Meminta Ketua kelas untuk memimpin doa saat pembelajaran akan dimulai (Penumbuhan karakter religius).</li><li>3) Guru menanyakan kondisi siswa saat ini dan memberi pesan moral tentang syukur kepada Tuhan Yang Maha Esa karena diberi kesehatan dan kesempatan menuntut ilmu untuk masa depan.</li><li>4) Mengecek kehadiran peserta didik.</li><li>5) Memerintahkan peserta didik untuk mengecek kebersihan laci, memungut sampah, dan membuangnya ketempat sampah.</li></ol>	15 menit

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	<p><b>b. Menyampaikan tujuan pembelajaran, yaitu peserta didik dapat:</b></p> <p>1) Menjelaskan dan menghitung laporan likuidasi persekutuan firma</p> <p><b>c. Menyampaikan cakupan materi dan penjelasan uraian kegiatan sesuai silabus:</b></p> <p>1) Menyampaikan KI/KD yang akan dipelajari</p> <p>2) Menyampaikan teknik penilaian yang digunakan</p> <p><b>d. Menyampaikan teknik pembelajaran</b></p> <p>1) Guru menyiapkan materi perhitungan laporan likuidasi persekutuan firma</p>	
Inti	<p><b>d. Eksplorasi</b></p> <p>1) Guru membentuk 8 kelompok masing-masing kelompok terdiri dari 4 siswa untuk berdiskusi menyelesaikan pertanyaan guru</p> <p>2) Guru meminta kepada siswa untuk mempelajari materi secara mandiri terlebih dahulu</p> <p>3) Peserta didik mengamati dan mempelajari bahan bacaan yang diberikan dari guru</p>	100 Menit

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	<p>4) Siswa mengajukan pertanyaan tentang materi yang belum mereka pahami</p> <p>5) Guru mempersilahkan siswa lain untuk menjawab terlebih dahulu</p> <p>6) Guru menambahkan jawaban dari siswa</p> <p>7) Guru mulai menyampaikan materi mengenai perhitungan likuidasi persekutuan firma</p> <p>8) Siswa memperhatikan dan mencatat penyampaian materi oleh guru</p> <p><b>e. Elaborasi</b></p> <p>1) Guru memberikan latihan soal kepada masing-masing kelompok tentang materi yang sudah disampaikan</p> <p>2) Guru mengarahkan peserta didik supaya menggali informasi untuk dapat menyelesaikan soal yang diberikan</p> <p>3) Siswa berdiskusi berkelompok untuk menentukan jawaban dari pertanyaan yang telah diberikan dan dilanjutkan dengan</p>	



Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	<p>penyampaian hasil diskusi kepada teman sekelas</p> <p><b>f. Konfirmasi</b></p> <ol style="list-style-type: none"> <li>1) Guru menunjuk siswa untuk memberikan tanggapannya</li> <li>2) Guru mengapresiasi peserta didik yang telah menjawab dan memberi tanggapannya</li> <li>3) Guru dan siswa menyimpulkan hasil diskusi</li> <li>4) Guru memberikan kesempatan kepada peserta didik untuk menanyakan bagian yang belum mereka pahami</li> <li>5) Guru mempersilakan kepada peserta didik lain untuk menjawab pertanyaan temannya</li> <li>6) Guru memberikan apresiasi kepada peserta didik yang mampu menjawab pertanyaan temannya</li> </ol>	

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	<p>7) Guru menambahkan dan menjawab pertanyaan peserta didik yang belum terjawab</p> <p>8) Guru mengamati, membimbing dan menilai peserta didik</p>	
Penutup	<ul style="list-style-type: none"> <li>• Mengevaluasi seluruh rangkaian aktivitas pembelajaran dengan cara menyimpulkan materi perhitungan likuidasi persekutuan firma</li> <li>• Guru mengakhiri kegiatan pembelajaran, dan motivasi untuk tetap semangat serta mengingatkan peserta didik untuk mempelajari materi baru yang lebih menantang dalam rangka mempersiapkan diri menghadapi tantangan abad 21</li> <li>• Guru memberikan informasi materi pembelajaran untuk pertemuan selanjutnya</li> <li>• Guru mempersilahkan siswa untuk berdoa, menutup kegiatan pembelajaran hari ini (menumbuhkan karakter religious)</li> </ul>	20 menit

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	<ul style="list-style-type: none"> <li>Guru menutup pelajaran dengan mengucapkan salam</li> </ul>	

#### H. Alat dan Bahan

1. Media:
  - a. Powerpoint
2. Alat dan Bahan
  - a. LCD Proyektor
  - b. Laptop/komputer
  - c. Papan Tulis
  - d. Spidol dan penghapus
  - e. Buku Akuntansi Siswa

#### I. Sumber Belajar

1. Hendi Somantri. 2007. Memahami Akuntansi SMK Seri C. Bandung: CV Armico.
2. Hendi Somantri. 2016. Akuntansi Keuangan untuk SMK/MAK Kelas XII bidang keahlian bisnis dan manajemen. Bandung: CV Armico.
3. Buku Akuntansi yang relevan.

## **J. Penilaian Pembelajaran, Remedial dan Pengayaan**

1. Ranah penilaian
  - a. Sikap
  - b. Pengetahuan
  - c. Keterampilan
2. Teknik Penilaian
  - a. Tes Tertulis
  - b. Observasi
  - c. Tugas Terstruktur
3. Bentuk Penilaian
  - a. Studi Kasus
  - b. Pengamatan Kinerja
  - c. Pengukuran Sikap

Purworejo, November 2018

Mengetahui

Guru Kolabulator

Mahasiswa

Retno Partiningsih, S.Pd.

Yanisa Prima Larasati

NIP. 19640624 198811 2 001

NIM. 15803241003

## **MATERI PELAJARAN**

### **LIKUIDASI PERSEKUTUAN FIRMA**

Pembubaran (likuidasi) firma merupakan pembatalan persetujuan persekutuan firma, dan sekaligus penghentian kegiatan usaha. Oleh karena itu, apabila suatu firma dilikuidasi, pembukuan firma harus ditutup lebih dulu. Artinya, akun-akun pendapatan dan beban harus ditutup, sehingga dalam buku besar hanya akun-akun neraca yang masih memiliki saldo. Selanjutnya semua aktiva nonkas dijadikan uang tunai dan semua utang firma dibayar. Apabila semua utang telah dibayar, dan kas masih memiliki saldo, baru dibagikan kepada para sekutu firma.

Laba atau rugi yang timbul dalam proses likuidasi firma, seperti pada transaksi penjualan aktiva tetap dan transaksi likuidasi lainnya, secara langsung dialokasikan pada akun modal sekutu firma, berdasarkan ketentuan pembagian laba.

Sebagai ilustrasi, pada tanggal 31 Maret 2009, para sekutu Firma HANNA & Co. sepakat untuk melikuidasi persekutuan mereka. Setelah semua akun nominal ditutup, neraca Firma HANNA & Co. per tanggal 31 Maret 2009, menunjukkan data sebagai berikut.

Firma HANNA & Co.

NERACA

Tanggal 31 Maret 2009

(dalam rupiah)

AKTIVA		KEWAJIBAN DAN EKUITAS	
Kas	23.600.000,00	Utang Dagang	155.000.000,00
Piutang Dagang	97.000.000,00	Modal Hanna	70.000.000,00
Sediaan	64.400.000,00	Modal Wida	48.000.000,00
Aktiva Tetap	152.000.000,00		
Akum. Penyusutan	(64.000.000,00)		
Total Aktiva	273.000.000,00	Total Kewajiban dan Ekuitas	273.000.000,00

Dari transaksi likuidasi yang terjadi April 2009, diperoleh informasi sebagai berikut.

- Piutang dapat ditagih Rp 85.600.000,00. Sisanya sebesar Rp 11.400.000,00 dihapuskan.
- Sediaan barang dijual tunai dengan harga Rp 73.400.000,00
- Aktiva tetap dijual tunai seharga Rp 80.000.000,00

d. Utang kepada kreditor dilunasi sebesar Rp 155.000.000,00

e. Saldo kas firma dibayarkan kepada para sekutu

Laba atau rugi yang timbul dari transaksi likuidasi, dialokasikan kepada sekutu Hanna 60% dan sekutu Wida 40%.

Perhitungan dan pencatatan data di atas, dilakukan sebagai berikut:

- a. Piutang menurut neraca..... Rp 97.000.000,00
- Piutang dapat ditagih..... (Rp 85.000.000,00)
- Rugi..... Rp 11.400.000,00
- Bagian rugi sekutu Hanna :  $60\% \times \text{Rp } 11.400.000,00 = \text{Rp } 6.840.000,00$
- Bagian rugi sekutu Wida :  $40\% \times \text{Rp } 11.400.000,00 = \text{Rp } 4.560.000,00$
- b. Hasil penjualan barang..... Rp 73.400.000,00
- Harga barang menurut neraca..... (Rp 64.400.000,00)
- Laba penjualan barang..... Rp 9.000.000,00
- Bagian laba sekutu Hanna :  $60\% \times \text{Rp } 9.000.000,00 = \text{Rp } 5.400.000,00$
- Bagian laba sekutu Wida :  $40\% \times \text{Rp } 9.000.000,00 = \text{Rp } 3.600.000,00$
- c. Hasil penjualan aktiva tetap..... Rp 80.000.000,00
- Harga buku aktiva tetap:
- Harga perolehan..... Rp 152.000.000,00
- Akumulasi penyusutan..... (Rp 64.000.000,00)
- Harga buku aktiva tetap..... Rp 88.000.000,00
- Rugi penjualan aktiva tetap..... Rp 8.000.000,00
- Bagian rugi sekutu Hanna :  $60\% \times \text{Rp } 8.000.000,00 = \text{Rp } 4.800.000,00$
- Bagian rugi sekutu Wida :  $40\% \times \text{Rp } 8.000.000,00 = \text{Rp } 3.200.000,00$

Jurnal yang dibuat untuk mencatat transaksi likuidasi:

April 30	Kas		85.600.000,00	-
	Modal Hanna		6.840.000,00	-
	Modal Wida		4.560.000,00	-
	– Piutang dagang		-	97.000.000,00
	(mencatat penerimaan piutang)			
	Kas		73.400.000,00	-
	– Modal Hanna		-	5.400.000,00
	– Modal Wida		-	3.600.000,00
	– Persediaan barang		-	64.400.000,00
	(mencatat hasil penjualan barang)			
	Kas		80.000.000,00	-
	Akum. Penyusutan aktiva tetap		64.000.000,00	-
	Modal Hanna		4.800.000,00	-
	Modal Wida		3.200.000,00	-
	– Aktiva tetap		-	152.000.000,00



	(mencatat penjualan aktiva tetap)			
	Utang dagang		155.000.000,00	-
	– Kas		-	155.000.000,00
	(mencatat pembayaran utang)			
	Modal Hanna		63.760.000,00	-
	Modal Wida		43.840.000,00	-
	– Kas		-	107.600.000,00
	(mencatat pengembalian modal)			

Setelah ditambah dengan laba penjualan barang, lalu dikurangi dengan kerugian dari piutang dan penjualan aktiva tetap, akun modal Hanna bersaldo Rp 63.760.000,00 dan akun modal Wida bersaldo Rp 43.840.000,00. Saldo modal tersebut dikembalikan kepada sekutu firma dan dicatat dengan pos jurnal terakhir di atas.

Setelah pos-pos jurnal di atas dipindahbukukan ke dalam buku besar, akun Modal Hanna, Modal Wida, dan akun Kas menunjukkan data sebagai berikut.

Akun: MODAL HANNA

Tgl	Keterangan	Ref	DEBIT	KREDIT	SALDO	
					DEBIT	KREDIT
Mar. 31	Saldo		-	-	-	70.000.000
Apr. 30	Rugi piutang		6.840.000	-	-	63.160.000
Apr. 30	Laba penj. Barang		-	5.400.000	-	68.560.000
Apr. 30	Rugi aktiva tetap		4.800.000	-	-	63.760.000
Apr. 30	Pengembalian		63.760.000	-	-	-

Akun: MODAL WIDA

Tgl	Keterangan	Ref	DEBIT	KREDIT	SALDO	
					DEBIT	KREDIT
Mar. 31	Saldo		-	-	-	48.000.000
Apr. 30	Rugi piutang		4.560.000	-	-	43.440.000

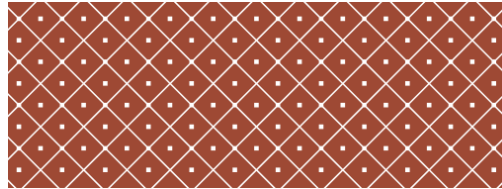
Apr. 30	Laba penj. Barang		-	3.600.000	-	47.040.000
Apr. 30	Rugi aktiva tetap		3.200.000	-	-	43.840.000
Apr. 30	Pengembalian		43.840.000	-	-	-

Akun: KAS

Tgl	Keterangan	Ref	DEBIT	KREDIT	SALDO	
					DEBIT	KREDIT
Mar. 31	Saldo		-	-	23.600.000	-
Apr. 30	Rugi piutang		85.600.000	-	109.200.000	-
Apr. 30	Penjualan barang		73.400.000	-	182.600.000	-
Apr. 30	Penj. Aktiva tetap		80.000.000	-	262.600.000	-
Apr. 30	Utang dagang		-	155.000.000	107.600.000	-
Apr. 30	Modal sekutu		-	107.600.000	-	-

Setelah sisa modal sekutu firma dikembalikan (dibayar), akun-akun modal sekutu firma dan akun kas bersaldo nol sehingga semua akun buku besar Firma HANNA & Co. tidak bersaldo lagi.

## Appendix 13. Teaching Materials Cycle II



### LIKUIDASI PERSEKUTUAN FIRMA

Likuidasi menurut Floyd A. Beams (1988) adalah "suatu proses yang meliputi merubah aktiva non kas menjadi kas, mengakui laba atau rugi dari proses merubah aktiva non kas menjadi kas, melunasi kewajiban firma, dan akhirnya membagi semua kas yang dimiliki kepada masing-masing anggota sekutu sesuai dengan saldo modalnya". Sedangkan menurut Harry Simon (1990) likuidasi adalah proses merealisasikan aktiva non kas menjadi uang kas, menyelesaikan dengan para kreditur dan pembagian sisa aktiva kepada kelompok-kelompok pemilikan.

Karakteristik Firma yang terlihat dalam materi ini adalah Limited Life dan Unlimited responsibility

### PROSES LIKUIDASI

#### Proses Realisasi

- proses mengubah harta kekayaan non kas milik persekutuan menjadi uang kas. Dalam proses ini apabila harga jual aktiva non kas tidak sama dengan nilai bukunya maka akan timbul laba/rugi penjualan aktiva. Laba/rugi tersebut dibagikan kepada para anggota sekutu sesuai dengan perbandingan laba/rugi.

#### Proses Likuidasi

- proses pembayaran kepada pihak-pihak yang berhak (terlebih dahulu dibayar kepada kreditur eksternal, kemudian kreditur internal, baru sisanya kepada para anggota sekutu).

### PROSEDUR LIKUIDASI

Rekening-rekening pembukuan dilakukan penyesuaian dan penutupan kemudian laba/rugi selama periode tersebut dipindahkan ke rekening modal masing-masing sekutu.

Aktiva dicairkan menjadi kas (bila dijual atau dibeli sendiri oleh anggota sekutu). Jika terjadi selisih antara nilai buku dengan harga jualnya maka laba/rugi yang terjadi dibagikan kepada masing-masing sekutu sesuai dengan perbandingan.

Jika ditemukan rekening modal salah satu sekutu bernilai debet maka dapat ditutup dengan salah satu pilihan-pilihan berikut. Bisa salurkan piutang-piutang yang dimiliki sekutu tersebut harus menyertakan modalnya kembali. Dan jika ternyata juga tidak punya maka saldo debet harus ditanggung anggota sekutu lainnya.

Jika uang kas telah tersedia dibagikan, maka terlebih dahulu dibayarkan kepada kreditur luar, setelah itu baru dipantek untuk membayar saldo modal masing-masing anggota sekutu.

### ILUSTRASI

Pada tanggal 31 Maret 2009, para sekutu Firma HANNA & Co. sepakat untuk melikuidasi persekutuan mereka. Setelah semua akun nominal ditutup, neraca Firma HANNA & Co. per tanggal 31 Maret 2009, menunjukkan data sebagai berikut.

Firma HANNA & Co. NERACA Tanggal 31 Maret 2009 (dalam rupiah)		
AKTIVA	PASIVAN DAN REKUITAS	
Kas	23.600.000,00	Utang Dagang 125.000.000,00
Piutang Dagang	97.000.000,00	Modal Hanna 70.000.000,00
Sediaan	64.400.000,00	Modal Wida 48.000.000,00
Aktiva tetap	123.000.000,00	
Akumul. Penyusutan	(84.000.000,00)	
Total Aktiva	273.000.000,00	Total Kewajiban dan Reuitas 273.000.000,00
		Bukti

Dari transaksi likuidasi yang terjadi April 2009, diperoleh informasi sebagai berikut:

- Piutang dapat ditagih Rp 85.600.000,00. Sisanya sebesar Rp 11.400.000,00 dihapuskan.
- Laba atau rugi yang timbul dari transaksi likuidasi, dialokasikan kepada sekutu Hanna 60% dan sekutu Wida 40%.

### MENGHITUNG DAN Mencatat PENERIMAAN PIUTANG

Piutang menurut neraca	Rp 97.000.000,00
Piutang dapat ditagih	(Rp 85.600.000,00)
Rugi	Rp 11.400.000,00
Bagian rugi sekutu Hanna : 60% × Rp 11.400.000,00 =	Rp 6.840.000,00
Bagian rugi sekutu Wida : 40% × Rp 11.400.000,00 =	Rp 4.560.000,00

Kas	85.600.000,00	-
Modal Hanna	6.840.000,00	-
Modal Wida	4.560.000,00	-
- Piutang dagang	-	97.000.000,00

### ILUSTRASI

Pada tanggal 31 Maret 2009, para sekutu Firma HANNA & Co. sepakat untuk melikuidasi persekutuan mereka. Setelah semua akun nominal ditutup, neraca Firma HANNA & Co. per tanggal 31 Maret 2009, menunjukkan data sebagai berikut.

Firma HANNA & Co. NERACA Tanggal 31 Maret 2009 (dalam rupiah)		
AKTIVA	PASIVAN DAN REUITAS	
Kas	23.600.000,00	Utang Dagang 125.000.000,00
Piutang Dagang	97.000.000,00	Modal Hanna 70.000.000,00
Sediaan	64.400.000,00	Modal Wida 48.000.000,00
Aktiva tetap	123.000.000,00	
Akumul. Penyusutan	(84.000.000,00)	
Total Aktiva	273.000.000,00	Total Kewajiban dan Reuitas 273.000.000,00
		Bukti

Dari transaksi likuidasi yang terjadi April 2009, diperoleh informasi sebagai berikut:

- Piutang dapat ditagih Rp 85.600.000,00. Sisanya sebesar Rp 11.400.000,00 dihapuskan.
- Sediaan barang dijual tunai dengan harga Rp 75.400.000,00.
- Laba atau rugi yang timbul dari transaksi likuidasi, dialokasikan kepada sekutu Hanna 60% dan sekutu Wida 40%.

### MENGHITUNG DAN Mencatat PERSEDIAAN

Hasil penjualan barang	Rp 73.400.000,00
Harga barang menurut neraca	(Rp 64.400.000,00)
Laba penjualan barang	Rp 9.000.000,00
Bagian laba sekutu Hanna : 60% × Rp 9.000.000,00 =	Rp 5.400.000,00
Bagian laba sekutu Wida : 40% × Rp 9.000.000,00 =	Rp 3.600.000,00

Kas	73.400.000,00	-
- Modal Hanna	-	5.400.000,00
- Modal Wida	-	3.600.000,00
- Persediaan barang	-	64.400.000,00

### ILUSTRASI

Pada tanggal 31 Maret 2009, para sekutu Firma HANNA & Co. sepakat untuk melikuidasi persekutuan mereka. Setelah semua akun nominal ditutup, neraca Firma HANNA & Co. per tanggal 31 Maret 2009, menunjukkan data sebagai berikut.

Firma HANNA & Co. NERACA Tanggal 31 Maret 2009 (dalam rupiah)		
AKTIVA	PASIVAN DAN REUITAS	
Kas	23.600.000,00	Utang Dagang 125.000.000,00
Piutang Dagang	97.000.000,00	Modal Hanna 70.000.000,00
Sediaan	64.400.000,00	Modal Wida 48.000.000,00
Aktiva tetap	123.000.000,00	
Akumul. Penyusutan	(84.000.000,00)	
Total Aktiva	273.000.000,00	Total Kewajiban dan Reuitas 273.000.000,00
		Bukti

Dari transaksi likuidasi yang terjadi April 2009, diperoleh informasi sebagai berikut:

- Piutang dapat ditagih Rp 85.600.000,00. Sisanya sebesar Rp 11.400.000,00 dihapuskan.
- Sediaan barang dijual tunai dengan harga Rp 75.400.000,00.
- Aktiva tetap dijual tunai seharga Rp 80.000.000,00.
- Laba atau rugi yang timbul dari transaksi likuidasi, dialokasikan kepada sekutu Hanna 60% dan sekutu Wida 40%.

### MENGHITUNG DAN Mencatat AKTIVA TETAP

Hasil penjualan aktiva tetap	Rp 80.000.000,00
Harga buku aktiva tetap:	
Harga perolehan	Rp 152.000.000,00
Akumulasi penyusutan	(Rp 64.000.000,00)
Harga buku aktiva tetap	Rp 88.000.000,00
Rugi penjualan aktiva tetap	Rp 8.000.000,00
Bagian rugi sekutu Hanna : 60% × Rp 8.000.000,00 =	Rp 4.800.000,00
Bagian rugi sekutu Wida : 40% × Rp 8.000.000,00 =	Rp 3.200.000,00

Kas	80.000.000,00	-
Akum. Penyusutan aktiva tetap	64.000.000,00	-
Modal Hanna	4.800.000,00	-
Modal Wida	3.200.000,00	-
- Aktiva tetap	-	152.000.000,00

## ILUSTRASI

Pada tanggal 31 Maret 2009, para sekutu Firma HANNA & Co. sepakat untuk melikuidasi perusahaan mereka. Setelah semua akun nominal ditutup, neraca Firma HANNA & Co. per tanggal 31 Maret 2009, menunjukkan data sebagai berikut.

Firma HANNA & Co. NERACA Tanggal 31 Maret 2009 (dalam rupiah)		
AKTIVA	KEWAJIBAN DAN EKUITAS	
Kas	23.600.000,00	Utang Dagang 188.000.000,00
Piutang Dagang	97.000.000,00	Modal Hanna 70.000.000,00
Sediaan	84.400.000,00	Modal Wida 48.000.000,00
Aktiva Tetap	182.000.000,00	
Akum. Penyusutan	(84.000.000,00)	
Total Aktiva	273.000.000,00	Total Kewajiban dan Ekuitas 273.000.000,00

Dari transaksi likuidasi yang terjadi April 2009, diperoleh informasi sebagai berikut:

- Piutang dagang dijual Rp 85.600.000,00. Sisanya sebesar Rp 11.400.000,00 dibayarkan.
- Sediaan barang dijual tunai dengan harga Rp 73.400.000,00.
- Aktiva tetap dijual tunai seharga Rp 80.000.000,00.
- Utang kepada kreditor dilunasi sebesar Rp 155.000.000,00.
- Laba atau rugi yang timbul dari transaksi likuidasi, dialokasikan kepada sekutu Hanna 60% dan sekutu Wida 40%.

## PELUNASAN HUTANG KREDITUR

Utang dagang	155.000.000,00	-
- Kas	-	155.000.000,00

## ILUSTRASI

Pada tanggal 31 Maret 2009, para sekutu Firma HANNA & Co. sepakat untuk melikuidasi perusahaan mereka. Setelah semua akun nominal ditutup, neraca Firma HANNA & Co. per tanggal 31 Maret 2009, menunjukkan data sebagai berikut.

Firma HANNA & Co. NERACA Tanggal 31 Maret 2009 (dalam rupiah)		
AKTIVA	KEWAJIBAN DAN EKUITAS	
Kas	23.600.000,00	Utang Dagang 188.000.000,00
Piutang Dagang	97.000.000,00	Modal Hanna 70.000.000,00
Sediaan	84.400.000,00	Modal Wida 48.000.000,00
Aktiva Tetap	182.000.000,00	
Akum. Penyusutan	(84.000.000,00)	
Total Aktiva	273.000.000,00	Total Kewajiban dan Ekuitas 273.000.000,00

Dari transaksi likuidasi yang terjadi April 2009, diperoleh informasi sebagai berikut:

- Piutang dagang dijual Rp 85.600.000,00. Sisaanya sebesar Rp 11.400.000,00 dibayarkan.
- Sediaan barang dijual tunai dengan harga Rp 73.400.000,00.
- Aktiva tetap dijual tunai seharga Rp 80.000.000,00.
- Utang kepada kreditor dilunasi sebesar Rp 155.000.000,00.
- Sisa kas firma dibayarkan kepada para sekutu.
- Laba atau rugi yang timbul dari transaksi likuidasi, dialokasikan kepada sekutu Hanna 60% dan sekutu Wida 40%.

## PENGEMBALIAN MODAL

Modal Hanna : 70.000.000 – 6.840.000 + 5.400.000 – 4.800.000 = 63.760.000  
 Modal Wida : 48.000.000 – 4.560.000 + 3.600.000 – 3.200.000 = 43.840.000  
 Kas : 23.600.000 + 85.600.000 + 73.400.000 + 80.000.000 – 155.000.000 = 107.600.000

Modal Hanna	63.760.000,00	-
Modal Wida	43.840.000,00	-
- Kas	-	107.600.000,00

Appendix 14. Discussion Questions Cycle II

**Lampiran Soal**

1. Pada tanggal 30 November 2017, para sekutu Firma SINGOSARI sepakat untuk melikuidasi persekutuan mereka. Setelah semua akun nominal ditutup, neraca Firma SINGOSARI per tanggal 30 November 2017, menunjukkan data sebagai berikut.

Firma SINGOSARI

**NERACA**

Tanggal 30 November 2017

(dalam rupiah)

AKTIVA		KEWAJIBAN DAN EKUITAS	
Kas	20.000.000	Utang Dagang	80.000.000
Piutang Dagang	30.000.000	Modal Arok	40.000.000
Sediaan	100.000.000	Modal Tohjaya	80.000.000
Gedung	170.000.000	Modal Kertanegara	100.000.000
Akum. Penyusutan	(20.000.000)		
Total Aktiva	300.000.000	Total Kewajiban dan Ekuitas	300.000.000

Dari transaksi likuidasi yang terjadi Desember 2017, diperoleh informasi sebagai berikut.

- a. Gedung dijual tunai dengan harga Rp 175.000.000,00
- b. Piutang dapat ditagih Rp 25.000.000,00. Sisanya dihapuskan.
- c. Persediaan barang dijual tunai dengan harga Rp 140.000.000,00
- d. Utang kepada kreditor dilunasi sebesar 77.000.000,00
- e. Saldo kas firma dibayarkan kepada para sekutu

Laba atau rugi yang timbul dari transaksi likuidasi, dialokasikan kepada sekutu Arok 30%, sekutu Tohjaya 30% dan sekutu Kertanegara 40%.

Hitunglah pembagian laba atau rugi dan buatlah jurnal yang diperlukan!

2. Bagaimana penyelesaiannya jika dalam proses realisasi dan likuidasi, penjualan aktiva non kas dan aktiva lain tidak cukup untuk melunasi seluruh kewajiban perusahaan?

## Lampiran Jawaban

### 1. Pembagian laba rugi dan jurnal

a. Hasil Penjualan Gedung Rp 175.000.000,00

Harga Buku Gedung

Harga Perolehan Rp 170.000.000,00

Akm. Pnystn Gedung (Rp 20.000.000,00)

Harga Buku Gedung Rp 150.000.000,00

Laba Penjualan Gedung Rp 25.000.000,00

- Bagian Laba Arok

$$30\% \times \text{Rp } 25.000.000,00 = \text{Rp } 7.500.000,00$$

- Bagian Laba Tohjaya

$$30\% \times \text{Rp } 25.000.000,00 = \text{Rp } 7.500.000,00$$

- Bagian Laba Kertanegara

$$40\% \times \text{Rp } 25.000.000,00 = \text{Rp } 10.000.000,00$$

Des 31	Kas		175.000.000	-
	Akm. Pnystn Gedung		20.000.000	-
	– Modal Arok		-	7.500.000
	– Modal Tohjaya		-	2.500.000
	– Modal Kertanegara		-	10.000.000
	– Gedung		-	170.000.000



b. Piutang menurut neraca                      Rp 30.000.000,00

Piutang dapat ditagih                      (Rp 25.000.000,00)

Rugi    Rp 5.000.000,00

- Bagian Rugi Arok

$$30\% \times \text{Rp } 5.000.000,00 = \text{Rp } 1.500.000,00$$

- Bagian Rugi Tohjaya

$$30\% \times \text{Rp } 5.000.000,00 = \text{Rp } 1.500.000,00$$

- Bagian Rugi Kertanegara

$$40\% \times \text{Rp } 5.000.000,00 = \text{Rp } 2.000.000,00$$

Des 31	Kas		25.000.000	-
	Modal Arok		1.500.000	-
	Modal Tohjaya		1.500.000	-
	Modal Kertanegara		2.000.000	-
	– Piutang Dagang		-	30.000.000

c. Hasil Penjualan Barang                      Rp 140.000.000,00

Harga Barang Menurut Neraca                      Rp 100.000.000,00

Laba Penjualan Barang                      Rp 40.000.000,00

- Bagian Laba Arok

$$30\% \times \text{Rp } 40.000.000,00 = \text{Rp } 12.000.000,00$$

- Bagian Laba Tohjaya

$$30\% \times \text{Rp } 40.000.000,00 = \text{Rp } 12.000.000,00$$

- Bagian Laba Kertanegara

$$40\% \times \text{Rp } 40.000.000,00 = \text{Rp } 16.000.000,00$$

Des 31	Kas		140.000.000	-
	– Modal Arok		-	12.000.000
	– Modal Tohjaya		-	12.000.000
	– Modal Kertanegara		-	16.000.000
	– Persediaan Barang		-	100.000.000

d. Jurnal

Des 31	Utang Dagang		80.000.000	-
	– Kas		-	80.000.000

e. Jurnal

Des 31	Modal Arok		58.000.000	-
	Modal Tohjaya		98.000.000	-
	Modal Kertanegara		124.000.000	-
	– Kas		-	280.000.000

2. Jika dalam proses likuidasi, penjualan aktiva non kas dan aktiva yang lain tidak cukup untuk melunasi seluruh kewajiban firma, maka kewajiban tersebut harus ditanggung oleh para sekutu dengan perbandingan sesuai perbandingan laba/rugi perusahaan. Hal ini sesuai dengan karakteristik persekutuan firma yaitu sekutu memiliki tanggung jawab yang tidak terbatas. Para sekutu bisa membayar bagian kewajiban masing-masing menggunakan bagian modal mereka atau dengan tambahan kas.

Appendix 15. Accounting Learning Observation Results

**Lembar Observasi Belajar Akuntansi**

**Siklus : II**

**Tanggal : Kamis, 22 November 2018**

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 1										
1	Diah Pitaloka	3	3	3	3	3	3	3	3	3	27
2	Fani Anggrea S	3	3	2	3	3	3	3	3	3	26
3	Fitri Isfiyani	3	3	2	3	3	3	3	3	2	25
4	Nugraheni S	3	3	3	3	3	3	3	3	3	27
Jumlah Skor		12	12	10	12	12	12	12	12	11	105
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 2										
1	Fitri Handayani	2	3	2	2	3	3	3	3	2	23
2	Lia Handayani	3	3	2	2	3	3	3	3	3	25
3	Nur Khafidhoh	3	2	3	2	3	2	3	2	3	23
4	Tiara Nurul K	3	3	2	3	3	3	3	3	3	26
Jumlah Skor		11	11	9	9	12	11	12	11	11	97
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

Purworejo, 22 November 2018

Observer

Dwi Novita Sari

NIM. 15803241006

### Lembar Observasi Belajar Akuntansi

**Siklus : II**

**Tanggal : Kamis, 22 November 2018**

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 3										
1	Falya Hasanah	2	3	2	3	3	3	3	3	3	25
2	Nisa Nur R	3	3	3	2	3	3	3	3	3	26
3	Qurroh Aini	3	3	3	3	3	2	2	3	3	25
4	Yuli Ernawati	3	3	3	3	3	3	3	3	3	27
Jumlah Skor		11	12	11	11	12	11	11	12	12	103
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 4										
1	Ahmad Amirudin	3	3	3	3	3	3	2	3	3	26
2	Sri Astuti	3	2	2	3	3	2	3	3	3	24
3	Dwi Tyas W	3	2	3	3	3	2	3	3	3	25
4	Septi Retno A	3	3	3	3	3	3	2	3	3	26
Jumlah Skor		12	10	11	12	12	10	10	12	12	101
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

Purworejo, 22 November 2018

Observer

Gifaninda S

NIM. 15803241014

### Lembar Observasi Belajar Akuntansi

**Siklus : II**

**Tanggal : Kamis, 22 November 2018**

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 5										
1	Siti Choirum	3	3	2	3	3	3	2	3	3	25
2	Siti Fatimah	3	3	3	3	3	2	2	3	3	25
3	Sri Suprpti	3	3	2	2	3	3	2	3	3	24
4	Sulisty Puspita S	3	3	2	3	3	3	3	3	3	26
Jumlah Skor		12	12	9	11	12	11	9	12	12	100
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 6										
1	Deny Alfiyanto	3	3	3	3	3	3	2	3	3	26
2	Eka Zulfa F	3	3	3	2	3	3	2	3	3	25
3	Nabila	3	3	3	2	3	3	2	3	3	25
4	Tsalits Rofiiqoh	3	3	3	2	3	3	3	3	3	26
Jumlah Skor		12	12	12	9	12	12	9	12	12	102
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

Purworejo, 22 November 2018

Observer

Gitta Permata W

NIM. 15803241012

### Lembar Observasi Belajar Akuntansi

**Siklus : II**

**Tanggal : Kamis, 22 November 2018**

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 7										
1	Elvina P	3	3	2	3	3	3	2	2	3	24
2	Melda Slaviani	3	3	2	3	3	3	2	3	2	24
3	Mey Diana	3	3	2	3	3	3	2	3	3	25
4	Uswatun Hasanah	3	3	3	3	3	3	2	3	3	26
Jumlah Skor		12	12	9	12	12	12	8	11	11	99
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah
		Visual		Lisan			Mendengar	Menulis		Mental	
		1	2	3	4	5	6	7	8	9	
	Kelompok 8										
1	Arinda Kurnia F	3	3	2	3	3	2	2	3	2	23
2	Elsya	3	3	3	3	3	3	2	3	3	26
3	Mia Rismawati	3	3	2	3	3	2	3	2	3	24
4	Riska Agustin	3	3	2	3	3	3	2	3	3	25
Jumlah Skor		12	12	9	12	12	10	9	11	11	98
Skor Maksimal		12	12	12	12	12	12	12	12	12	108
Skor Minimal		4	4	4	4	4	4	4	4	4	36

Purworejo, 22 November 2018

Observer

Ainur Rahmawati

NIM. 15803241017

### REKAP HASIL OBSERVASI AKTIVITAS BELAJAR AKUNTANSI SIKLUS II

Nama Sekolah : SMK N 2 Purworejo

Kompetensi Inti : Menganalisis berbagai jenis modal perusahaan (Perbedaan Modal perorangan, firma, PT, CV, dan Koperasi)

Kelas/Semester : XII Akuntansi 2/ 1

Hari/Tanggal : Kamis, 22 November 2018

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi									Jumlah	Skor Individu
		Visual		Lisan			Mendengar	Menulis		Mental		
		1	2	3	4	5	6	7	8	9		
1	Ahmad Amirudin	3	3	3	3	3	3	2	3	3	26	96.30%
2	Sri Astuti	3	2	2	3	3	2	3	3	3	24	88.89%
3	Arinda Kurnia Fatma Sari	3	3	2	3	3	2	2	3	2	23	85.19%
4	Deny Alfiyanto	3	3	3	3	3	3	2	3	3	26	96.30%
5	Diah Pitaloka	3	3	3	3	3	3	3	3	3	27	100%
6	Dwi Tyas Wulandari	3	2	3	3	3	2	3	3	3	25	92.59%

7	Eka Zulfa Fadhhilah	3	3	3	2	3	3	2	3	3	25	92.59%
8	Elsya	3	3	3	3	3	3	2	3	3	26	96.30%
9	Elvina Puspitaningrum	3	3	2	3	3	3	2	2	3	24	88.89%
10	Falya Hasanah	2	3	2	3	3	3	3	3	3	25	92.59%
11	Fani Anggrea Sari	3	3	2	3	3	3	3	3	3	26	96.30%
12	Fitri Handayani	2	3	2	2	3	3	3	3	2	23	85.19%
13	Fitri Isfiyani	3	3	2	3	3	3	3	3	2	25	92.59%
14	Lia Handayani	3	3	2	2	3	3	3	3	3	25	92.59%
15	Melda Slaviani	3	3	2	3	3	3	2	3	2	24	88.89%
16	Mey Diana	3	3	2	3	3	3	2	3	3	25	92.59%
17	Mia Rismawati	3	3	2	3	3	2	3	2	3	24	88.89%
18	Nabila	3	3	3	2	3	3	2	3	3	25	92.59%
19	Nisa Nur Rachmawati	3	3	3	2	3	3	3	3	3	26	96.30%
20	Nugraheni Susilawati	3	3	3	3	3	3	3	3	3	27	100%
21	Nur Khafidhoh	3	2	3	2	3	2	3	2	3	23	85.19%
22	Qurroh Aini	3	3	3	3	3	2	2	3	3	25	92.59%
23	Riska Agustin	3	3	2	3	3	3	2	3	3	25	92.59%



24	Septi Retno Astrini	3	3	3	3	3	3	2	3	3	26	96.30%
25	Siti Choirummunawaroh	3	3	2	3	3	3	2	3	3	25	92.59%
26	Siti Fatimah	3	3	3	3	3	2	2	3	3	25	92.59%
27	Sri Suprpti	3	3	2	2	3	3	2	3	3	24	88.89%
28	Sulistiy Puspita Sari	3	3	2	3	3	3	3	3	3	26	96.30%
29	Tiara Nurul Khasanah	3	3	2	3	3	3	3	3	3	26	96.30%
30	Tsalits Rofiiqoh	3	3	3	2	3	3	3	3	3	26	96.30%
31	Uswatun Hasanah	3	3	3	3	3	3	2	3	3	26	96.30%
32	Yuli Ernawati	3	3	3	3	3	3	3	3	3	27	100.00%
Σ Skor		94	93	80	88	96	89	80	93	92	805	
Skor Maksimal		96	96	96	96	96	96	96	96	96	864	
Skor Minimal		32	32	32	32	32	32	32	32	32	288	
% Aktivitas Tiap Indikator		97.92%	96.88%	83.33%	91.67%	100.00%	92.71%	83.33%	96.88%	95.83%		
% Rata-rata Skor Aktivitas Belajar Akuntansi Siswa											93.17	93.17%
Jumlah Siswa yang Skor Aktivitas Belajar Akuntansi $\geq 75\%$												32
Persentase Siswa yang Skor Aktivitas Belajar Akuntansi $\geq 75\%$												100%

Skor Tertinggi : Warna Biru

Skor Terendah: Warna Merah

## Appendix 16. Field Note of Cycle II

### CATATAN LAPANGAN

#### SIKLUS II

Hari, tanggal : Kamis, 22 November 2018

Jam ke : 9, 10, dan 11 (13.45-16.00 WIB)

Materi Pokok : Perusahaan Persekutuan Firma

Jumlah Siswa : 32 siswa

Catatan :

Tindakan siklus II dimulai pada pukul 13.45 WIB. Guru mengawali pembelajaran dengan salam, mengecek presensi siswa dan kemudian menjelaskan bahwa dalam pembelajaran masih menggunakan model pembelajaran kooperatif NHT. Siswa kemudian dipersilakan untuk duduk secara berkelompok sesuai dengan kelompoknya pada siklus I. Selanjutnya guru dibantu peneliti dan observer membagikan mahkota siswa yang bertuliskan nomor urutan siswa dalam kelompoknya.

Sebelum pembelajaran dimulai, *handout* sudah dibagikan terlebih dahulu kepada siswa. Siswa dipersilakan untuk membaca materi terlebih dahulu. Siswa terlihat aktif membaca materi namun ada juga beberapa yang masih mengobrol dengan temannya dan guru harus mendekati siswa tersebut untuk menegur. Setelah itu, guru mulai menjelaskan materi pada hari itu. Guru menyampaikan materi selama 30 menit. Ketika penyampaian materi, tidak semua siswa fokus memperhatikan karena ada yang mengantuk dan ada yang berbincang-bincang bersama temannya tentang materi diluar pembelajaran. Tetapi, fokus siswa terhadap

guru dan kegiatan siswa dalam mencatat materi akuntansi yang disampaikan meningkat dari siklus sebelumnya dikarenakan terdapat beberapa materi yang disampaikan tidak ada di *handout* yang mereka miliki. Setelah penyampaian materi selesai, pukul 14.25 siswa diminta mengerjakan soal latihan dan diberikan waktu 40 menit kepada siswa untuk mendiskusikan bersama anggota kelompoknya. Masing-masing siswa mengerjakan setiap nomor sesuai dengan ketentuan dalam NHT.

Kegiatan selanjutnya adalah diskusi. Pukul 15.05 diskusi di mulai dan diawali dengan guru memanggil salah satu nomor kepala siswa yaitu nomor 1 dari kelompok 3 untuk melaporkan hasil kerjasama. Selanjutnya guru mempersilakan tanggapan dari teman yang lain yang memiliki nomor kepala 1 untuk memberikan tanggapannya dan karena seluruh kelompok mengajukan diri untuk memberikan tanggapan maka dari itu untuk mempersingkat waktu maka guru mempersilakan dari kelompok 6 untuk memberikan tanggapannya. Setelah siswa melaporkan hasil dari diskusi, guru menjelaskan materi dan memberikan penjelasan terkait jawaban dari pertanyaan nomor 1a. Selanjutnya, guru memanggil nomor kepala kepala 2 dari kelompok 1 untuk melaporkan hasil kerjasama, dan mempersilakan kelompok lain untuk memberikan tanggapan. Kemudian guru menjelaskan terkait jawaban nomor 1b. Selanjutnya, guru memanggil nomor kepala kepala 3 dari kelompok 7 untuk melaporkan hasil kerjasama, dan mempersilakan kelompok lain untuk memberikan tanggapan. Kemudian guru menjelaskan terkait jawaban nomor 1c. Dan untuk nomor 1c, 1d dan nomor 2, guru mempersilakan bagi siapapun boleh untuk menjawabnya. Selanjutnya, guru menjelaskan terkait jawaban nomor 1c, 1d dan

nomor 2. Kegiatan diskusi diakhiri pukul 15.50 dan selanjutnya guru memberikan kesimpulan dari hasil diskusi, menyampaikan materi selanjutnya yang akan dibahas pada pertemuan selanjutnya dan kemudian menutup pelajaran dengan salam.

Dalam kegiatan pembelajaran di siklus kedua menunjukkan bahwa siswa sudah terlihat lebih berani untuk bertanya, dan menyampaikan pendapat serta tanggapan tanpa ditunjuk. Siswa mampu menyelesaikan semua soal sesuai dengan waktu yang telah ditentukan. Pada siklus II sudah terjadi peningkatan pada semua indikator yang diamati.

Purworejo, 22 November 2018

Peneliti

Yanisa Prima Larasati

NIM. 15803241003

## Appendix 17. Documentation (Photo of Research Activities)



Penyampaian Materi




Diskusi



Presentasi



## Appendix 18. Research License

**KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI**  
**UNIVERSITAS NEGERI YOGYAKARTA**  
**FAKULTAS EKONOMI**  
Alamat : Jalan Colombo Nomor 1 Yogyakarta 55281  
Telepon (0274) 554902, 586168 pesawat 817, Fax (0274) 554902  
Laman: fe.uny.ac.id E-mail: fe@uny.ac.id

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Nomor : 2990/UN34.18/PP.07.02/2018  
Lamp. : 1 Bendel Proposal  
Hal : **Ijin Penelitian**


30 Oktober 2018

**Yth . Kepala Dinas Penanaman Modal dan Perizinan Terpadu Kabupaten Purworejo**  
**Jl. Urip Sumoharjo No.6 Purworejo, Kab. Purworejo, Jawa Tengah**

Kami sampaikan dengan hormat, bahwa mahasiswa tersebut di bawah ini:

Nama : Yanisa Prima Larasati  
NIM : 15803241003  
Program Studi : Pendidikan Akuntansi - S1  
Judul Tugas Akhir : Implementasi Model Pembelajaran Kooperatif Tipe Numbered Heads Together (NHT) untuk Meningkatkan Aktivitas Belajar Siswa Kelas XII Akuntansi 2 SMK Negeri 2 Purworejo Tahun Ajaran 2018/2019  
Tujuan : Memohon ijin mencari data untuk penulisan Tugas Akhir Skripsi  
Waktu Penelitian : Kamis - Jumat, 1 - 30 Nopember 2018

Untuk dapat terlaksananya maksud tersebut, kami mohon dengan hormat Bapak/Ibu berkenan memberi izin dan bantuan seperlunya.  
Demikian atas perhatian dan kerjasamanya kami sampaikan terima kasih.

  
Wakil Dekan I  
Prof. Sukirno, S.Pd., M.Si., Ph.D.  
NIP. 196904141994031002

Tembusan :  
1. Sub. Bagian Pendidikan dan Kemahasiswaan ;  
2. Mahasiswa yang bersangkutan.





PEMERINTAH KABUPATEN PURWOREJO  
DINAS PENANAMAN MODAL DAN PELAYANAN TERPADU SATU PINTU

Jl. Proklamasi No. 2 Purworejo Kode Pos 54111  
Telp. (0275) 325202 Fax. (0275) 325202 Email : dpmptsp.purworejo@gmail.com

IZIN RISET / SURVEY / PKL

NOMOR : 562.42/339/2018

I. Dasar : Peraturan Daerah Kabupaten Purworejo Nomor 14 Tahun 2008 tentang Organisasi dan Tata Kerja Perangkat Daerah Kabupaten Purworejo (Lembaran Daerah Kabupaten Purworejo Tahun 2008 Nomor 11 ).

II. Menunjuk : Nomor: 2990/UN34.18/PP.07.02/2018

III. Bupati Purworejo memberi Izin untuk melaksanakan Riset/ Survey/ PKL dalam Wilayah Kabupaten Purworejo kepada :

- ❖ Nama : Yanisa Prima Larasati
- ❖ Pekerjaan : Mahasiswa
- ❖ NIM/NIP/KTP/ dll. : 3404055910970001
- ❖ Instansi / Univ/ Perg. Tinggi : Universitas Negeri Yogyakarta
- ❖ Jurusan : Pendidikan Akuntansi
- ❖ Program Studi : Pendidikan Akuntansi
- ❖ Alamat : PMA Jamblangan No.30, RT 08/ RW 28,Margomulyo Kec. Seyegan Kab. Sleman
- ❖ No. Telp. : -
- ❖ Penanggung Jawab : Prof. Sukirno, S.Pd., M.Si., Ph.D.
- ❖ Maksud / Tujuan : Penelitian
- ❖ Judul : Implementasi Model Pembelajaran Kooperatif Tipe Numbered Heads Together (NHT) untuk Meningkatkan Aktivitas Belajar Siswa Kelas XII Akuntansi 2 SMK Negeri 2 Purworejo Tahun Ajaran 2018/2019
- ❖ Lokasi : SMK N 2 Purworejo
- ❖ Lama Penelitian : 27 hari
- ❖ Jumlah Peserta : 1 Orang

Dengan ketentuan - ketentuan sebagai berikut :

- a. Pelaksanaan tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu stabilitas daerah.
- b. Sebelum langsung kepada responden maka terlebih dahulu melapor kepada :
  1. Kepala Kantor Kesbangpol Kabupaten Purworejo
  2. Kepala Pemerintahan setempat ( Camat, Kades / Lurah )
- c. Setelah selesai mengadakan Penelitian supaya melaporkan hasilnya Kepada Yth. Bupati Purworejo Cq. Kepala DINPMPTSP Kab. Purworejo, dengan tembusan BAPPEDA Kab. Purworejo


Surat Ijin ini berlaku tanggal 05 November 2018 sampai dengan tanggal 30 November 2018.

Tembusan , dikirim kepada Yth :

1. Kepala Bappeda Kabupaten Purworejo;
2. Kepala Kesbangpol Kab. Purworejo;
3. Kepala Dindikpora Kabupaten Purworejo;
4. Kepala Sekolah SMK N 2 Purworejo;
5. Dekan Fakultas Ekonomi UNY.

Dikeluarkan : Purworejo  
Pada Tanggal : 01 November 2018

a.n. **BUPATI PURWOREJO**  
KEPALA DINAS  
PENANAMAN MODAL DAN  
PELAYANAN TERPADU SATU PINTU  
KABUPATEN PURWOREJO

  
**WIDYO PRAYITNO, SH.**  
Pembina Utama Muda  
NIP. 19620227 198903 1 007





KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI  
UNIVERSITAS NEGERI YOGYAKARTA  
FAKULTAS EKONOMI

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Telepon (0274) 554902, 586168 pesawat 817, Fax (0274) 554902  
Laman: fe.uny.ac.id E-mail: fe@uny.ac.id

Nomor : 3112/UN34.18/LT/2018

13 November 2018

Lamp. : 1 Bendel Proposal

Hal : Izin Penelitian

Yth. Kepala SMK Negeri 2 Purworejo  
Jl. Krajan 1, Semawung Daleman, Kec. Kutoarjo, Kab. Purworejo

Kami sampaikan dengan hormat, bahwa mahasiswa tersebut di bawah ini:

Nama : Yanisa Prima Larasati  
NIM : 15803241003  
Program Studi : Pend. Akuntansi - S1  
Judul Tugas Akhir : Implementasi Model Pembelajaran Kooperatif Tipe Numbered Heads Together (NHT) untuk Meningkatkan Aktivitas Belajar Siswa Kelas XII Akuntansi 2 SMK Negeri 2 Purworejo Tahun Ajaran 2018/2019  
Tujuan : Memohon izin mencari data untuk penulisan Tugas Akhir Skripsi (TAS)  
Waktu Penelitian : 1 - 30 November 2018

Untuk dapat terlaksananya maksud tersebut, kami mohon dengan hormat Bapak/Ibu berkenan memberi izin dan bantuan seperlunya.

Demikian atas perhatian dan kerjasamanya kami sampaikan terima kasih.



Tembusan :  
1. Sub. Bagian Pendidikan dan Kemahasiswaan ;  
2. Mahasiswa yang bersangkutan.

Prof. Sukirno, S.Pd., M.Si., Ph.D.  
NIP. 196904141994031002





PEMERINTAH PROVINSI JAWA TENGAH  
DINAS PENDIDIKAN DAN KEBUDAYAAN  
**SEKOLAH MENENGAH KEJURUAN NEGERI 2  
PURWOREJO**

Jalan Krajan I, Semawungdaleman, Kutoarjo, Purworejo Kode Pos 54213 Telepon 0275-641102  
Faksimile 0275-641102 Surat Elektronik smkn2\_pwr@yahoo.com

**SURAT KETERANGAN**

Nomor : 070/701

Saya yang bertanda tangan di bawah ini Kepala Sekolah Menengah Kejuruan (SMK) Negeri 2 Purworejo menerangkan dengan sesungguhnya bahwa :

Nama : Yanisa Prima Larasati  
NIM : 15803241003  
Program Studi : Pendidikan Akuntansi

telah melaksanakan penelitian untuk persyaratan penyelesaian penyusunan Skripsi dengan judul "Implementasi Model Pembelajaran Kooperatif Tipe Numbered Heads Together (NHT) untuk Meningkatkan Aktivitas Belajar Siswa Kelas XII Akuntansi 2 SMK Negeri 2 Purworejo Tahun Pelajaran 2018/2019" pada tanggal 15 dan 22 November 2018.

Demikian surat keterangan ini dibuat, untuk dapat digunakan sebagaimana mestinya.



Kutoarjo, 22 November 2018  
Kepala Sekolah

Drs. SUHIRMAN, M.Pd.  
Pembina  
NIP 19590816 198703 1 011

## Appendix 19. Observation Guideline Validation Sheet

### PERNYATAAN JUDGEMENT

Setelah membaca instrument dari penelitian yang berjudul **“Implementasi Model Pembelajaran Kooperatif Tipe Numbered Heads Together (NHT) Untuk Meningkatkan Aktivitas Belajar Akuntansi Siswa Kelas XII Akuntansi 2 SMK Negeri 2 Purworejo Tahun Ajaran 2018/2019”** yang di susun oleh:

Nama : Yanisa Prima Larasati  
NIM : 15803241003  
Jurusan : Pendidikan Akuntansi  
Fakultas : Ekonomi, Universitas Negeri Yogyakarta

Dengan ini saya,

Nama : Dra. Sukanti, M.Pd.  
NIP : 195401011979032001  
Jabatan : Dosen Pendidikan Akuntansi FE UNY

Menyatakan bahwa instrumen tersebut valid dan memberikan saran untuk pembenahan:

*Sajikan permasalahan nya sehingga dapat diukur aktivitas mental*

Yogyakarta, 29 Oktober 2018

Validator



Dra. Sukanti, M.Pd.  
NIP. 195401011979032001